

05-44481-rdd Doc 3485-10 Filed 04/28/06 Entered 04/28/06 12:59:54 Exhibit E:
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Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
First Interim Application
(10/08/05 - 01/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/17/06	DEHART, LAURA A	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed SAS99 data quality and integrity	1.0	525.00	525.00
01/17/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items tracker to send out to Deloitte Detroit	1.9	240.00	456.00
01/17/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleared reviews and drafted communication re: supplemental instructions and procedures	1.6	440.00	704.00
01/17/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. McWhorter re: audit status	0.5	340.00	170.00
01/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior year-end testing plan	1.3	390.00	507.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with B. Murray and K. Fleming re: update on benefit liabilities year end procedures	0.8	270.00	216.00
01/17/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed segregation of duties discussion document for team meeting	0.2	650.00	130.00
01/17/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions with K. Tanno, Associate re: obligation testing	0.5	240.00	120.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended status update meeting with E. Hoch and R. Bellini	0.3	270.00	81.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Composed correspondence to international teams inquiring on status of Sarbanes - Oxley audit	0.3	480.00	144.00
01/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Compared interim Financial Reporting management workpapers to final copies	3.1	280.00	868.00
01/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended meeting with B. Plumb, B. DGLinger and L. Marion re: audit status	1.9	650.00	1,235.00
01/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared open items list for Delphi engagement team	1.7	240.00	408.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with A. Bacarella re: operations testing at headquarters	0.4	270.00	108.00
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended meeting with V. Ziemke to discuss business process audit	0.6	525.00	315.00
01/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated staffing meeting S. Szalony and K. Fleming	0.7	490.00	343.00
01/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Created total control efficiency testing list for all divisions in United States	2.1	280.00	588.00
01/17/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed updated control testing methodology and prepared review comments	1.5	650.00	975.00
01/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed joint venture and other accounting issues with J. Williams	2.5	650.00	1,625.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited prepaid expenses at Delphi Product and Service Solutions	0.6	270.00	162.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed accrued expenses rolforward and prepared final request list	1.4	270.00	378.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Sharepoint for updated documentation	0.8	480.00	384.00

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01/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed reconciliation of push-down of restatement entries to local trial balances by segment and provided questions to client	3.1	270.00	837.00
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed roll-forward documentation for audit	1.2	525.00	630.00
01/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory observation workpapers	1.2	240.00	288.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited Equity at Delphi Product and Service Solutions	0.4	270.00	108.00
01/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended senior update meeting	0.5	270.00	135.00
01/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Transferred sharepoint documents from local network to staff on location	1.9	280.00	532.00
01/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared tickmark template workpaper for inventory price testing	2.9	240.00	696.00
01/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to emails relating to the status of the open items list	0.9	275.00	247.50
01/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff's questions re: Saginaw test of controls	1.3	480.00	624.00
01/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in environmental meeting with A. Bacarella and Delphi environmental department	0.7	390.00	273.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared Hewlett Packard (HP) Toronto design deficiencies	1.3	480.00	624.00
01/17/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed reasonableness of year-end Equity workpaper entries for Energy and Chassis	1.3	200.00	260.00
01/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of network workpapers	0.7	390.00	273.00
01/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated final treasury management application review notes for partner review	0.9	280.00	252.00
01/17/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compiled and distributed cost of sales journal entry selections to client	0.8	340.00	272.00
01/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed overview of headquarters-Debt testing with A. Bacarella	1.2	200.00	240.00
01/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process testing	1.4	480.00	672.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated discrepancy in accounts payable detail at DPSS	0.6	270.00	162.00
01/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in debt phone call with client	0.2	270.00	54.00
01/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure control testing for Saginaw Division	1.6	280.00	448.00
01/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed list of technical issues provided by L. Marion and discussed with M. Crowley	1.7	650.00	1,105.00
01/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended the open items update meeting with Delphi team	0.5	275.00	137.50
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed divisional controls summaries	0.6	525.00	315.00
01/17/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in discussions with L. Tropea regarding the status of the engagement and timing of year end activities	1.5	650.00	975.00
01/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review of Italy (Livorno) control audit tool upload templates	1.1	390.00	429.00
01/17/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated accounts receivable narrative	0.9	200.00	180.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D. Moyer re: DPSS interim vs. final testing	0.7	270.00	189.00

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01/17/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and updated A/P lead	0.6	200.00	120.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for benefit liability update meeting with B. Murray	0.2	270.00	54.00
01/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for payroll liabilities	1.1	240.00	264.00
01/17/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tied support provided by client to inventory selections	1.4	200.00	280.00
01/17/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions with K. Tanno, Associate re: special tools testing	0.8	240.00	192.00
01/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items for headquarters and steering divisions	1.3	240.00	312.00
01/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched accounting issues	3.6	650.00	2,340.00
01/17/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior Controls in Control Audit Tool	1.2	280.00	336.00
01/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed inventory invoices closest to 12/31/2005 for price testing at Energy and Chassis	2.1	240.00	504.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared SAP/VEGA design deficiencies	1.0	480.00	480.00
01/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared final review notes for partner review	0.6	280.00	168.00
01/17/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed Delphi Product and Service Solutions roll forward validations	3.7	280.00	1,036.00
01/17/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed substantive testing with M.Brenman on 1/17/06	1.3	200.00	260.00
01/17/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended engagement staffing meeting with D. Moyer and K. Fleming	0.8	440.00	352.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared EDS Plano review notes	0.8	480.00	384.00
01/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Badie re: headquarters operations	0.4	270.00	108.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting with Delphi Seniors (K Urek, C Alsager, A Bacarella, D Ralbusky) re: planning and staff expectations	0.5	270.00	135.00
01/17/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed timing, staffing and year end audit plan	2.6	490.00	1,274.00
01/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed Thermal and Interior request list with E. Creech	0.7	270.00	189.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended status update on General Computer Control audit with T Bomberski and M Harris	0.4	480.00	192.00
01/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and conference call with D. Moyer, K. Urek, T. Sticklinski, C. Cheadle, and L. Dehart re: the journal entry testing for Delphi	1.0	280.00	280.00
01/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed inventory standards loaded in SAP for 2005 for the purpose of price testing at Energy and Chassis	3.7	240.00	888.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed accounts receivable rollforward for Energy & Chassis	0.2	270.00	54.00
01/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and participated in meeting with B. Murray on benefit liabilities	1.1	390.00	429.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/17/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate audit report for January	0.7	390.00	273.00
01/17/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Followed up on open items	0.3	290.00	87.00
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and conference called with Europe to discuss general computer controls audit	0.4	525.00	210.00
01/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated and scheduled conference call for Delphi Update	0.7	100.00	70.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended senior update meeting on procedures with A. Bacarella, J. Badie, D. Raibusky, and K. Urek	0.5	270.00	135.00
01/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Updated controls deficiency analysis for all divisions	1.7	280.00	476.00
01/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated the reconciliation reports with all plants combined for the third quarter general ledger	2.0	280.00	560.00
01/17/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared request list for D&T Data Quality and Integrity participation in Delphi audit	1.2	270.00	324.00
01/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with Delphi corporate audit re: approved services	3.2	490.00	1,568.00
01/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.9	480.00	912.00
01/17/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and attended meeting to discuss D&T Data Quality and Integrity participation on the Delphi audit	0.8	270.00	216.00
01/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Conducted data analysis of most recent business process control testing	0.7	280.00	196.00
01/17/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed R&M detail	1.6	200.00	320.00
01/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed the inventory cycle for Saginaw Division	1.8	280.00	504.00
01/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the security administration forms testing for Europe	2.7	275.00	742.50
01/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded documents from sharepoint to network	0.7	280.00	196.00
01/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Deloitte member firms requests for approval of additional fees with D. Moyer and S. Szalony	3.4	650.00	2,210.00
01/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to staff's questions re: business process testing	0.4	480.00	192.00
01/17/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and participated in conference call on Data Quality Integrity involvement in audit	1.5	450.00	675.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the status meeting with T Bomberski and M Harris	0.2	480.00	96.00
01/17/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email messages relating to planning for year end control testing activities	1.0	650.00	650.00
01/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions for Bank confirmation	1.7	200.00	340.00
01/17/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed facts and background information re: TAJ expatriate tax services	0.6	440.00	264.00
01/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared analysis for open deficiencies at all divisions	3.2	280.00	896.00
01/17/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared audit open items listing	0.3	340.00	102.00
01/17/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared client request emails for items needed for testing on 1/17/06	1.0	200.00	200.00
01/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended update for business process staff (3 attendees)	0.7	480.00	336.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed cash rollforward for Energy & Chassis	0.5	270.00	135.00

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01/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Researched guidance re: length of time control needs to be in place	1.2	480.00	576.00
01/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in status phone call with client	0.3	270.00	81.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed threshold with seniors and K. Fleming	0.2	270.00	54.00
01/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Corp Tax review notes for final review	0.7	280.00	196.00
01/17/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed reserve analysis workpaper	1.2	200.00	240.00
01/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated the Control Audit Tool documentation and as2 documentation	2.3	280.00	644.00
01/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed open items and accounts receivable rollforward analysis with C. Davies	1.8	270.00	486.00
01/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed year-end audit planning documents	2.7	650.00	1,755.00
01/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared debt worksheet questions	3.6	200.00	720.00
01/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed headquarters debt area with E. Ludtke	1.2	270.00	324.00
01/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final accounts receivable workpapers for Headquarter division	1.5	240.00	360.00
01/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property testing	0.7	240.00	168.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Formatted the leadsheet for the accrued liabilities for final procedures	1.3	270.00	351.00
01/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and met with J. Badie re: Delphi Product and Service Solutions	0.6	490.00	294.00
01/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on putting together open items listing	1.2	240.00	288.00
01/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year bank confirmations	2.4	200.00	480.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw interim procedures and status to determine what procedures will be performed at final	1.5	270.00	405.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared status update document	0.9	480.00	432.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and transferred the year-end trial balances into the DPSS AS2 audit files	0.5	270.00	135.00
01/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented procedures performed on interim accounts receivable selections for headquarters	1.9	240.00	456.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Formatted the leadsheet for the intangible assets for final procedures	0.4	270.00	108.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared open items list for Headquarters (headquarters) Computer Room audit	0.7	480.00	336.00
01/17/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated reserve analysis at interim	2.3	200.00	460.00
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	2.2	525.00	1,155.00
01/17/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Participated in conference call with R. Jobe to discuss status and expected timing of audit completion and talked with J. Clark and sent emails to team and client	0.4	650.00	260.00
01/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared controls deficiency analysis for all divisions	2.3	280.00	644.00

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01/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed correspondence and documented in substantive workpapers as applicable, received from the time Deloitte pulled out of the field	0.7	240.00	168.00
01/17/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched advertising costs accounting question	0.4	440.00	176.00
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with Delphi Sarbanes team to discuss status of information technology audit	1.0	525.00	525.00
01/17/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compiled and distributed selections for journal entry testing to client	2.7	340.00	918.00
01/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared invoice	0.6	100.00	60.00
01/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and contacted R. Salac and discussed procedure for C. Rainey to gain access to input time and expense on behalf of Delphi engagement team	1.4	100.00	140.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended status update meeting with the Energy & Chassis General Accounting Manager	0.8	270.00	216.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year audit procedures and tests for operations testing at headquarters	1.5	270.00	405.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed returned confirmations for incurred but not reported liabilities and sent follow up to Delphi contact	0.2	270.00	54.00
01/17/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Drafted message to country partners re: supplemental instructions and procedures	1.0	440.00	440.00
01/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Compiled list of Missing manual workpapers for Delphi for K. Terrace	1.6	100.00	160.00
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and conference called with T. Bomberski of Delphi to discuss strategy	0.2	525.00	105.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Formatted leadsheet and final testing procedures for sales and cost of sales for Steering division	1.5	270.00	405.00
01/17/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed service authorization request and research independence implications	3.8	440.00	1,672.00
01/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with Delphi Sarbanes team to discuss status of business process audit	1.2	525.00	630.00
01/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt request list for final and interim	1.1	270.00	297.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the MAP's for audit areas regarding special tools and evaluated completion of the audit area at DPSS	2.7	270.00	729.00
01/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documented support for headquarters accounts receivable selections	1.4	240.00	336.00
01/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded inventory invoices for price testing	3.5	240.00	840.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed long term debt rollforward for Energy & Chassis	0.9	270.00	243.00
01/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the security administration changes testing for Europe	2.5	275.00	687.50

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01/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared tax open items list	2.0	525.00	1,050.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared EDS Orlando review notes	0.2	480.00	96.00
01/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed pbc client information for status	0.9	200.00	180.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited Delphi Product and Service Solutions Cash	0.2	270.00	54.00
01/17/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled the list of users with no access forms for the security administration test for Europe	1.5	275.00	412.50
01/17/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed Thermal and Interior roll forward controls validations	3.7	280.00	1,036.00
01/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed audit approach for income statement testing at final	1.7	490.00	833.00
01/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed other assets rollforward for Energy & Chassis and prepared final request list	1.8	270.00	486.00
01/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared manager review points regarding accounts payable at DPSS	0.7	270.00	189.00
01/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/17	0.8	100.00	80.00
01/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: cash confirmations with client	0.4	270.00	108.00
01/17/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Examined and footed year-end accounts receivable workpapers for Automotive Holdings Group	2.6	200.00	520.00
01/17/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed year-end Cash audit workpapers for Automotive Holdings Group	1.7	200.00	340.00
01/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed preliminary analysis of Thermal and Interior trial balance account fluctuations and prepared additional questions for client	3.3	270.00	891.00
01/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared e-mail to Deloitte member firms re: approved services	1.2	490.00	588.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed final testing procedures on accrued liabilities for the Steering division	0.8	270.00	216.00
01/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Ernst & Young validation templates	3.6	390.00	1,404.00
01/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared EDS Auburn Hills review notes	0.3	480.00	144.00
01/17/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed status of Delphi SOD with internal team	0.5	525.00	262.50
01/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Categorized internal control documentation re: Delphi	0.6	480.00	288.00
01/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager and R. Bellini re: year end audit testing	0.3	240.00	72.00
01/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up with E. Slasinski re: J. Walker and B. Thelen background checks	2.1	100.00	210.00
01/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared interim accounts receivable workpapers for Headquarters division	1.8	240.00	432.00
01/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated control testing for Saginaw Division	1.2	280.00	336.00
01/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with Seniors to assign responsibilities for final procedures	0.5	270.00	135.00

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01/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed rolforward and analytical review of accounts receivable fluctuations from interim	2.1	270.00	567.00
01/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met to discuss status of benefit liabilities with B. Murray and D. Ralbusky	0.8	390.00	312.00
01/17/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed supplemental instructions and procedures	2.0	440.00	880.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised Bank account draft details	0.5	200.00	100.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated on conference call with Delphi regional partner re: Europe	0.8	490.00	392.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to staff questions re: business cycle re-performance testing approach	0.9	480.00	432.00
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared memo re: TAJ expatriate tax services	3.4	440.00	1,496.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared scoping memo for Delphi General Ledger application	0.4	480.00	192.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented final procedures for prepaid expenses for Energy & Chassis	1.9	270.00	513.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed revised cash confirmations	2.3	270.00	621.00
01/18/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed engagement referral instructions	0.5	650.00	325.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Regions Bank confirmation	0.1	200.00	20.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared State Street Bank confirmation	0.3	200.00	60.00
01/18/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed docket documents for Delphi billing information	1.2	375.00	450.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting re: FAS 48 claims and reserve at interim and final with client at Delphi Product and Service Solutions	0.6	270.00	162.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Brunswick Bank & Trust confirmation	0.2	200.00	40.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed IT accrued liability reconciliations	0.5	270.00	135.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded, formatted, and prepared other liabilities comparison	1.1	270.00	297.00
01/18/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items and year end approach with A. Miller	0.8	525.00	420.00
01/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed QA review and upload of final Poland interim control audit tool upload templates	0.9	390.00	351.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed new contact bank confirmation draft	0.4	200.00	80.00
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Documented information for background checks for principal officers	0.8	440.00	352.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim status for derivatives	2.7	270.00	729.00

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01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made selections from sub-account detail for certain accounts in accrued liabilities and provided to client	0.6	270.00	162.00
01/18/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed Energy and Chassis Equity workpapers for year-end	0.4	200.00	80.00
01/18/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Evaluated and documented Delphi Sarbanes internal controls	2.3	280.00	644.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with K. Wallace re: Delphi Product and Service Solutions interim	0.5	240.00	120.00
01/18/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the meeting minutes and to do's for the meetings on Tuesday	1.6	275.00	440.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Revenue responses to D&T management assessment questions	1.2	480.00	576.00
01/18/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed project financials to B. Plumb and D. Moyer re: time and expense summaries and receivables reports for review on 1/18/06	0.5	100.00	50.00
01/18/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed staffing availability and evaluated need to finish interim and perform final testing	1.0	240.00	240.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed procedures on Mercedes-Benz warranty debit memo error and discussed item with S. Banks	1.2	270.00	324.00
01/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items and year end approach with J. Erickson, R. Favor, D. Moyer, and J. Urbaniak	1.6	390.00	624.00
01/18/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussion regarding accounting for certain vendor contracts	1.0	670.00	670.00
01/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed QA review and upload of UK Diesel control audit tool templates	1.2	390.00	468.00
01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed year end procedures related to other income and expense accounts for Steering division	2.6	270.00	702.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated final leads on 1/18/06	1.7	200.00	340.00
01/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails	0.1	650.00	65.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Received open items for Energy & Chassis from General Accounting Manager	0.9	270.00	243.00
01/18/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed DGL account mapping with client	0.4	450.00	180.00
01/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Addressed partner comments on planning documentation	1.9	390.00	741.00
01/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and participated in meeting on benefit liability with D. Ralbusky, B. Murray and S. Dameron-Clark	0.8	390.00	312.00
01/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared analysis on status of all controls for Automotive Holdings Group	2.2	280.00	616.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in tax meeting with R. Favor, A. Miller and J. Urbaniak	0.5	490.00	245.00
01/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared control deficiency analysis for reporting cycle	2.3	280.00	644.00
01/18/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed Sarbanes Referral Instructions to international Delphi teams	0.8	100.00	80.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: remediated closed controls	0.9	480.00	432.00

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01/18/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with F. Nance to discuss status of open controls for Sarbanes - Oxley testing	0.6	240.00	144.00
01/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed billing protocol under Chapter 11 with R. Young and D. Moyer	0.6	650.00	390.00
01/18/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed additional substantive testing requirements documents obtained from Deloitte Detroit	1.2	240.00	288.00
01/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared control deficiency analysis for revenue cycle	2.4	280.00	672.00
01/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared analysis on status of all controls for Electronic and Safety Systems	2.3	280.00	644.00
01/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed QA review and upload of Italy-Torino control audit tool templates	1.1	390.00	429.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared scoping memo for treasury management application and treasury management application	0.7	480.00	336.00
01/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed year-end audit plans with staff and managers	2.0	650.00	1,300.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised marketable securities confirmation	0.3	270.00	81.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated miscellaneous accounts payable balances at DPSS	2.1	270.00	567.00
01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed audit requests with Delphi Steering division property staff	1.3	240.00	312.00
01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts payable variances between interim and final with Delphi Steering division staff	1.9	240.00	456.00
01/18/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Ran reports in segregation of duties tool for the security administration testing for North America	2.2	275.00	605.00
01/18/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed and documented Internal Controls	3.9	280.00	1,092.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes on property lead	1.5	200.00	300.00
01/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed final roll forward instructions	0.4	525.00	210.00
01/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created income statement open items list	3.9	240.00	936.00
01/18/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed third quarter DGL reconciliation and made recommendations	0.6	450.00	270.00
01/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finalized and distributed the supplemental	2.2	390.00	858.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Distributed rollforward instructions to referral teams	0.6	480.00	288.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed Rollforward approach with business process staff (3 attendees)	1.4	480.00	672.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Deutsche Bank confirmation	0.2	200.00	40.00
01/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi's third party rollforward reports for Mexico	0.4	525.00	210.00
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Researched requirements of rule 3.09 financial statements	1.6	440.00	704.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared JPMorgan Chase confirmation	1.6	200.00	320.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Kruseneck and B. Prueter re: status of interim open items and final requests	0.6	270.00	162.00
01/18/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Assessed and communicated the fourth quarter analytic review procedures	0.7	390.00	273.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded, formatted, and prepared other assets comparison	1.1	270.00	297.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury management application workpapers within the Control Audit Tool	0.9	480.00	432.00
01/18/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed Equity year-end workpapers for Automotive Holdings Group	1.9	200.00	380.00
01/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	1.0	525.00	525.00
01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim workpapers for special tools accounts for Delphi Steering division	1.3	240.00	312.00
01/18/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions with K. Tanno, Associate re: obligation testing	0.4	240.00	96.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and reviewed confirmation of commercial settlement	1.9	490.00	931.00
01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim fixed asset workpapers for Delphi Steering division	1.6	240.00	384.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting information received	1.9	270.00	513.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised securitization confirmations	0.3	270.00	81.00
01/18/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Follow-up on General Motors systems audit	0.4	290.00	116.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Willis re: account receivable aging past due amounts	1.1	240.00	264.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed accounts receivable with K. Urek	1.7	200.00	340.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared NatWest Bank confirmation	0.1	200.00	20.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed updated VEGA\SAP application templates	0.5	480.00	240.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Developed Thermal and Interior accounts receivable rollforward	2.1	200.00	420.00
01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim equity workpapers for Delphi Steering division	1.6	240.00	384.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated reserve analysis workpaper	3.6	200.00	720.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed rollforward audit procedures with K. Urek	1.1	200.00	220.00
01/18/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Sarbanes - Oxley final rollforward procedures	0.6	240.00	144.00
01/18/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on preparing interim open items listing to be provided to Detroit	1.2	240.00	288.00
01/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and reviewed the year-end U.S. environmental reserve report	1.6	390.00	624.00
01/18/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the Delphi team to reinstate access to the SAP system	1.9	275.00	522.50
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed news articles related to client to identify any accounting implications	0.5	440.00	220.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Grundig design deficiency response	0.4	480.00	192.00

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01/18/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed data request to Deloitte Data Quality Integrity group	0.7	490.00	343.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	2.4	480.00	1,152.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: derivatives with the client	0.5	270.00	135.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Toronto-Dominion Bank confirmation	0.1	200.00	20.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer control status tracking spreadsheet	0.7	480.00	336.00
01/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared analysis on controls with a status of remediation open for all divisions	3.4	280.00	952.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared cash confirmations	0.2	200.00	40.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed cash for Energy & Chassis	0.2	270.00	54.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior accounts receivable subaccounts	2.3	200.00	460.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed Sarbanes - Oxley 99 selections with Energy & Chassis General Accounting Manager	0.1	270.00	27.00
01/18/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and tested investment balances	2.1	340.00	714.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Scheduled staff on Delphi engagement	0.6	480.00	288.00
01/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended meeting with C Courtade to discuss treasury management application group controls	1.3	280.00	364.00
01/18/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Re-formatted and distributed correspondence to international teams re: additional services performed	2.1	100.00	210.00
01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed variances in inventory accounts between interim and final with Delphi Steering division staff	1.2	240.00	288.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	2.2	270.00	594.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed Bank account draft with client	0.2	200.00	40.00
01/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared initial year-end audit plan for staff and managers	3.5	650.00	2,275.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Badie re: interim/final audit areas for Delphi Products and Service Solutions	0.3	240.00	72.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed 4411 with R. Burrell	0.4	200.00	80.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed status of interim workpapers testing with M.Brenman, senior	0.6	200.00	120.00
01/18/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and participated in conference call with B. Plumb re: staffing, audit timing, Sarbanes - Oxley staffing needs and changes to staff scheduling, hours needed and in conference call to T. Vukcevic re: review	1.6	650.00	1,040.00
01/18/06	URBANIAC, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items and year end approach with J. Erickson, R. Favor, D. Moyer, and A. Miller	0.5	525.00	262.50
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and updated operations analytical testing	1.6	270.00	432.00
01/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in conference call with J. Erickson, D. Moyer, J. Urbaniak and A. Miller re: 2005 open items list and year-end audit of income taxes plan	0.5	525.00	262.50

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01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Corresponded with service centers re: demographic procedures for Delphi	0.5	270.00	135.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: Company Journal Vouchers	0.4	200.00	80.00
01/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and edited year end instructions for all units including internal firm items, tax and others	2.4	650.00	1,560.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Examination of interim accounts receivable	0.6	240.00	144.00
01/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed KDAC separate financial statement requirements with S. Szalony and J. Aughton	0.4	650.00	260.00
01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented other income and expenses detail selections for Steering division	1.5	270.00	405.00
01/18/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed property workpapers and assess open items	1.7	340.00	578.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented breakout of accounts payable accounts from Hyperion	1.5	200.00	300.00
01/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended meeting with D. Moyer, J. Williams and W. Tilotti re: investment and other accounting	3.7	650.00	2,405.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed substantive testing with M.Brenman on 1/18/06	1.3	200.00	260.00
01/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Developed list of controls for Packard Davison by type of controls as identified by Delphi Management	1.8	280.00	504.00
01/18/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Professional Compensation and US Bankruptcy Proceedings document	2.8	375.00	1,050.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Key Bank confirmation	0.2	200.00	40.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Bank of New York Confirmation	0.6	200.00	120.00
01/18/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed Supplemental Audit Instructions to international Delphi teams	0.8	100.00	80.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt confirmations with A Bacarella	0.8	200.00	160.00
01/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Agreed out inventory workbooks for price testing	3.8	240.00	912.00
01/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared control deficiency analysis for expenditure cycle	1.9	280.00	532.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed property selections for the Interior trial balance and obtained supporting documentation from P. Mastay	1.7	270.00	459.00
01/18/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented responses to the manager long term debt review notes	0.6	240.00	144.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed bank confirmations	0.6	200.00	120.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed EDS Charlotte workpapers	0.6	480.00	288.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised General Motors payment resolution confirmation	0.2	270.00	54.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared UMB, NA Bank confirmation	0.3	200.00	60.00

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01/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed management assessments to see what latest additions had been made	1.8	280.00	504.00
01/18/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the reconciliation and distributed reconciliation via e-mail	1.0	280.00	280.00
01/18/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussion regarding accounting for certain vendor contracts	1.0	350.00	350.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed revenue recognition support for Delphi Products and Service Solutions	0.6	240.00	144.00
01/18/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/18	0.8	100.00	80.00
01/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up on issue noted in European status call with M Holzer, S Wolfe and B Plumb	1.3	650.00	845.00
01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed status of interim workpapers testing with K. Tanno, Associate	0.6	240.00	144.00
01/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items listing	0.5	390.00	195.00
01/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi's third party rollforward reports for Europe	2.6	525.00	1,365.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated derivatives final request schedule	1.4	270.00	378.00
01/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared Automotive Holdings Group income statement fluctuations	3.9	240.00	936.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Bank One confirmation	1.2	200.00	240.00
01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed year end procedures related to sales and cost of sales substantive analytic procedures	0.3	270.00	81.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Comerica Bank confirmation	0.2	200.00	40.00
01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions and discussed work to be performed with K. Tanno, Associate re: substantive testing	0.9	240.00	216.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared review notes related to FAS 48 workpapers at Delphi Product and Service Solutions	0.7	270.00	189.00
01/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and reviewed 12/31/05 legal report for headquarters	3.1	390.00	1,209.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made other assets selections from sub-account detail for certain accounts and provided to client	0.9	270.00	243.00
01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim accounts receivable workpapers for Delphi Steering division based on the results of audit testing	1.6	240.00	384.00
01/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi's third party rollforward reports for South America	0.4	525.00	210.00
01/18/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up with E. Slasinski on information for background checks for J. Walker and B. Thelen	0.7	100.00	70.00
01/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed QA review and upload of Italy-Molinella control audit tool templates	1.3	390.00	507.00
01/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched asset impairment issues at UAL and Delta	1.1	650.00	715.00

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01/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared analysis on status of all controls for Energy and Chassis	3.1	280.00	868.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed FDC application workpapers	0.6	480.00	288.00
01/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in European status call with M Holzer, S Wolfe and B Plumb	1.1	650.00	715.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared HSBC Bank confirmation	0.3	200.00	60.00
01/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for headquarters	0.6	270.00	162.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and met with client re: open items	0.3	270.00	81.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented subsequent cash receipt	0.8	240.00	192.00
01/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails	0.4	650.00	260.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the foreign currency rates of liabilities at DPSS	0.4	270.00	108.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided guidance on balances to test for audit rollforward procedures on accounts receivables to E. Schrot	1.7	270.00	459.00
01/18/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Extracted balances from Hyperion to verify Energy and Chassis accounts receivable for year-end	0.5	200.00	100.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed 4411 account reconciliations	1.2	200.00	240.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed approach and status to Control Audit Tool	1.2	480.00	576.00
01/18/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Extracted detail from SAP to view reconciliations for Automotive Holdings Group accounts receivable for year-end workpapers	1.8	200.00	360.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and reviewed other asset and other liability balance by trial balance	0.9	490.00	441.00
01/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared up review notes and documented the understanding within the control audit tool	3.2	280.00	896.00
01/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared control deficiency analysis for fixed asset cycle	1.7	280.00	476.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Bank of Lenawee confirmation	0.3	200.00	60.00
01/18/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed AR workpapers and reconcile AR population to general ledger	2.5	340.00	850.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented final procedures for accrued expenses for Energy & Chassis	2.3	270.00	621.00
01/18/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed supporting detail for cost of sales entries	1.5	340.00	510.00
01/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi's enhancement plans for segregation of duties	3.6	525.00	1,890.00
01/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Delphi's third party rollforward reports for Asia Pacific operations	1.0	525.00	525.00
01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: additional requirements procedures obtained from Detroit with B. Snyder	0.3	240.00	72.00
01/18/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Documented internal controls analysis	3.9	280.00	1,092.00
01/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created accounts payable leadsheet with additional tabs for final audit procedures	1.7	200.00	340.00

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01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated R&M workpaper on 1/18/06	0.9	200.00	180.00
01/18/06	DEHART, LAURA A	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated SAS99 analysis and validated file access	0.5	525.00	262.50
01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on inventory testing and updated open items list	1.1	240.00	264.00
01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Referenced reserve testing to the appropriate lead sheets	0.6	240.00	144.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Steele re: Delphi Product and Service Solutions 12/31/05	0.3	240.00	72.00
01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with J. Yuhasz, Inventory Supervisor, to discuss price testing selections	0.7	240.00	168.00
01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compiled a progress tracker chart showing staff requirements to finish the audit and assigned audit areas to staff members	0.4	240.00	96.00
01/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails and information requests from Delphi	1.6	650.00	1,040.00
01/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed QA of initial Brazil control audit tool upload templates	2.1	390.00	819.00
01/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared fraud risk summary for planning	2.1	650.00	1,365.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared M & I, Marshall and Illsley Ban	0.2	200.00	40.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Citibank confirmations	1.3	200.00	260.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented accounts receivable sub	2.9	240.00	696.00
01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: status of open interim and final items related to accounts receivable	0.2	270.00	54.00
01/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed upload of Italy-Livorno control audit tool templates	0.3	390.00	117.00
01/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items and year end approach with A. Miller	0.8	390.00	312.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Obtained special tools ledger for Thermal trial balance from C. Gardea, performed spending and rebill rollforward and amortization testing	2.1	270.00	567.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented testing for final procedures for accounts payable for Energy & Chassis	3.2	270.00	864.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas regarding audit planning and expectations at DPSS	0.3	270.00	81.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed warranty reserve as of December 31, 2005 with T. Pionk	0.8	270.00	216.00
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Drafted communication re: supplemental instructions and procedures	0.7	440.00	308.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed email to be sent to Deloitte member firms re: services provided to Delphi	1.4	490.00	686.00
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched pre-approval of expatriate tax services	1.7	440.00	748.00

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01/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim inventory workpapers for Delphi Steering division	1.7	240.00	408.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Harris Bank confirmation	0.3	200.00	60.00
01/18/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: fourth quarter global analytical procedures with C. Alsager, Senior Accountant Deloitte Detroit	0.2	240.00	48.00
01/18/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and pulled from SAP the balances to view breakdown of Energy and Chassis accounts receivable reconciliations for year-end	2.6	200.00	520.00
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed with European Regional Partner list of outstanding items raised during quite period	0.6	440.00	264.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the asset lives of the special tooling at DPSS	1.3	270.00	351.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Mellon, NA Bank confirmation	0.1	200.00	20.00
01/18/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed year-end Investments workpapers for Automotive Holdings Group	2.5	200.00	500.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented account receivable sundry	0.9	240.00	216.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated accounts payable changes from interim to final at Delphi Product and Service Solutions	0.4	270.00	108.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Delphi Product and Service Solutions accounts receivable	1.5	240.00	360.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client K. Jorge in regards to special tooling useful life determination at Delphi Product and Service Solutions	1.1	270.00	297.00
01/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Steele, R. Nedadur (clients) and J. Tomas re: final inventory requests at Delphi Product and Service Solutions	0.6	270.00	162.00
01/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in conference call with D. Moyer, J. Urbaniak and A. Miller re: open items list and year-end audit of income taxes plan	0.5	525.00	262.50
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained accounts receivable agings from J. Fortuno and forwarded on to respective senior	0.3	270.00	81.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed R&M and reserve accounts with client	1.1	200.00	220.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed rollforward audit procedures on equity balance at Thermal and Interior division	0.5	270.00	135.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided guidance on how to perform rollforward audit procedures to E. Schrot	1.1	270.00	297.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nendadur re:12/31/05 audit	0.7	240.00	168.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items list	0.9	200.00	180.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi General Ledger application workpapers	0.9	480.00	432.00
01/18/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed purchase orders for CIP selections	0.7	200.00	140.00
01/18/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared updated client request list	2.9	390.00	1,131.00

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01/18/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed data request for journal entry data	0.4	490.00	196.00
01/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw responses to D&T management assessment questions	0.8	480.00	384.00
01/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed European staffing and timing issues with S. Wolfe and M. Holzer on conference call	1.4	650.00	910.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronic Trial Balance (ETRB) application workpapers	0.9	480.00	432.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed warranty reserve items for Toyota power sliding door and International Truck and Engine with engineer for parts N. Carbone	1.3	270.00	351.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared scoping memo for CorpTax application	0.4	480.00	192.00
01/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined investment final rollforward procedures	0.2	270.00	54.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Bank of America Confirmation	0.5	200.00	100.00
01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola and B. Lewis re: open items and final request for Steering division operations	0.8	270.00	216.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury management application workpapers within the Control Audit Tool	1.0	480.00	480.00
01/18/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued working on workpapers for Energy and Chassis inventory selections	2.3	200.00	460.00
01/18/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared year end bank confirmations and submitted to A. Bacarella for review	0.5	100.00	50.00
01/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Researched Deloitte Anjin LLC public company accounting oversight board	0.9	440.00	396.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated on conference call with Delphi re: income taxes	0.8	490.00	392.00
01/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed rollforward audit procedures on cash balance at the Thermal and Interior division	1.3	270.00	351.00
01/18/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi's enhancement plans for segregation of duties role restructuring	2.8	275.00	770.00
01/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Corp tax application workpapers	0.4	480.00	192.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi fee application summary	0.9	490.00	441.00
01/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate tax documentation to see what items were still open and in need of being closed	2.3	280.00	644.00
01/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented journal entry selections for Delphi Steering	0.3	270.00	81.00
01/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared UBS AG Bank confirmation	0.1	200.00	20.00
01/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with P. Krantz re: Delphi Product and Service Solutions reconciliations for accounts receivable	0.9	240.00	216.00
01/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi Technologies, incorporated open item list	1.6	240.00	384.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared supplemental tax instructions	1.1	490.00	539.00

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01/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: Sarbanes - Oxley conference call and staffing with B. Snyder, Senior Manager	0.6	240.00	144.00
01/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed technical accounting memos for Headquarters	1.5	490.00	735.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final workpapers for Delphi Steering division journal entry testing	1.2	240.00	288.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Received additional open items from Energy & Chassis	0.3	270.00	81.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Revenue Recognition Testing	0.6	270.00	162.00
01/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Deloitte resource availability for Delphi Packard	0.9	490.00	441.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and attended meeting re: fourth quarter 2005 Environmental update with K. Fleming	1.3	270.00	351.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed final procedures on accounts payable for Energy & Chassis	2.2	270.00	594.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and followed up on accrued testing	1.2	240.00	288.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed documentation and reserve analysis testing with M.Brenman, senior	0.6	200.00	120.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Drafted confirmation for cash on hand held by subsidiary of Delphi	0.6	200.00	120.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed network support workpapers	1.9	480.00	912.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivative model audit program	1.3	240.00	312.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated tickmarks for final procedures for other assets for Energy & Chassis	0.5	270.00	135.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and footed year-end workpapers for Automotive Holdings Group accounts receivable	2.7	200.00	540.00
01/19/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the international environmental reserve report for 12/31/05	1.9	390.00	741.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compiled a listing of manual journal vouchers for cost of goods sold testing for first quarter through third quarter	1.0	240.00	240.00
01/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Edited SAP documentation to include the control narrative in the control audit tool	2.6	280.00	728.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed supplemental instructions with French audit senior manager	1.0	440.00	440.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final inventory workpapers for Delphi Steering division after discussions of variances with Delphi staff	1.9	240.00	456.00
01/19/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussion regarding accounting for certain vendor contracts with D. Olmore	1.0	670.00	670.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for client meeting with L. Jones to discuss the final reserve analysis	0.8	200.00	160.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated tickmarks for final procedures for accrued expenses for Energy & Chassis	0.6	270.00	162.00
01/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed account 2311 info	2.5	200.00	500.00
01/19/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails	0.3	650.00	195.00

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01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided ATA and Hyperion testing instruments	0.8	270.00	216.00
01/19/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated of supplemental procedures and scope	3.8	390.00	1,482.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed preliminary derivative requests	2.9	270.00	783.00
01/19/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared and update the documents for the account payable and fixed assets	0.7	280.00	196.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented demographic selections for pension plans to provide to client	1.7	270.00	459.00
01/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Consolidated control activities re: business process testing	1.5	480.00	720.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final workpapers for special tools for Delphi Steering division	2.1	240.00	504.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed goodwill impairment analysis	0.7	440.00	308.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared workpapers and files for D. Harding to test	0.6	240.00	144.00
01/19/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to questions on the audit from international units	0.7	390.00	273.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed specific procedures maps obtained from Deloitte Detroit	1.0	240.00	240.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed the optimal groupings of various accounts on leadsheets with M.Brenman, senior	0.4	200.00	80.00
01/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared e-mail to D. Maher and B. Plumb re: 2005 income tax audit plan with respect to transfer pricing	0.2	525.00	105.00
01/19/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Developed analysis of all internal control status summary	2.9	280.00	812.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided derivative testing instructions	0.6	270.00	162.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed reserve analysis	1.1	200.00	220.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola, B. Valenta, and B. Lewis re: warranty items for Steering division	1.4	270.00	378.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and documented AM General warranty item for Delphi Steering	1.4	270.00	378.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed construction work in process reserve with Delphi staff	1.4	240.00	336.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and reviewed from SAP balances to view breakdown of Energy and Chassis accounts receivable reconciliations for year-end	1.9	200.00	380.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with D. Vogel re: account receivable and obtained revenue selections support	0.4	240.00	96.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated schedule of requests and open items for Energy & Chassis	0.9	270.00	243.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared Steering and EDS Service Center scoping memo	0.6	480.00	288.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Assessed what items still were open relating to interim audit procedures at Delphi Product and Service Solutions	0.3	270.00	81.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting re: prepetition liabilities with client at Delphi Product and Service Solutions	0.5	270.00	135.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: applied cash	1.7	240.00	408.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented warranty discussions with Quality manager	1.7	270.00	459.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared Packard and EDS Northeast Ohio scoping memo	0.6	480.00	288.00
01/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented account 2923 trial balance 12	1.6	200.00	320.00
01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed Delphi testing procedures with T. Bomberski	1.0	525.00	525.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented control deficiency for precious group metals contract	0.7	440.00	308.00
01/19/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised and ran the programs of the reconciliation for each plant for system application and product in data processing system for third quarter	3.9	280.00	1,092.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with I. Smith, Delphi General Ledger, to discuss the reports necessary for cost of goods sold entry selection	0.4	240.00	96.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Read correspondence from Delphi headquarters re: title transfer term change	0.1	270.00	27.00
01/19/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and identified journal entries that had previously been tested but required greater detail	1.2	200.00	240.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable Increase and impact on allowance for doubtful accounts	0.9	440.00	396.00
01/19/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure testing documentation for Saginaw Division	2.6	280.00	728.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt confirmations	1.6	270.00	432.00
01/19/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with M. Brenman the journal entry testing, and reviewed the material	1.6	200.00	320.00
01/19/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. McWhorter re: Takata agreement	0.6	340.00	204.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched tax services independence rules issued by the public company accounting oversight board	2.2	440.00	968.00
01/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with Energy & Chassis and Packard referral teams re: go forward approach to business process testing	0.9	480.00	432.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed Bank confirmations with the client	0.5	200.00	100.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed AR testing procedures and updated workpapers	2.0	200.00	400.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed management Statement of Financial Accounting Standard Number 142 fair value analysis	0.5	440.00	220.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized confirmations for headquarters	1.1	200.00	220.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: staffing and timing of the engagement with Denny Moyer, Senior Manger and Bill Snyder, Senior Manager	0.4	240.00	96.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed recalculation testing for ATAs	2.1	200.00	420.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client re: accounts receivable support regarding the application of cash against specific invoices at Delphi Product and Service Solutions	0.7	270.00	189.00

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01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: the optimal groupings of various accounts on lead sheets with K. Tanno, Associate	0.4	240.00	96.00
01/19/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed special tools workpapers	1.7	340.00	578.00
01/19/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Organized internal audit reports provided by Delphi's Corporate Audit Services and provided to K. Fleming for review	1.4	100.00	140.00
01/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed 1880 account with X. Castaneda	0.4	200.00	80.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated final leads on 1/19/06	1.9	200.00	380.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: Accounts Receivable testing and local responsibility with K. Urek, Deloitte Senior	0.3	240.00	72.00
01/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared year-end income statement year end testing approach	2.3	490.00	1,127.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared requests for derivative selections	0.8	240.00	192.00
01/19/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with B. Murray to discuss benefit liability request	0.8	390.00	312.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with P. Krantz re: customer specific agreement	0.9	240.00	216.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on summarizing cost of goods sold manual journal vouchers for fourth quarter to submit to Deloitte Detroit for entry selection	1.7	240.00	408.00
01/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed headquarters computer room documents	2.1	280.00	588.00
01/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed specific contract agreement terms and summarized key terms	2.3	200.00	460.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Drafted benefit liability confirmations for the 2005 audit procedures	2.3	270.00	621.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client to make additional year-end Energy and Chassis accounts receivable requests	0.2	200.00	40.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Extracted additional sub-account detail from SAP for reconciliations for Automotive Holdings Group accounts receivable year-end	1.1	200.00	220.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed testing to be performed with M.Brenman, senior	0.3	200.00	60.00
01/19/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed and distributed corporate audit reports	3.7	390.00	1,443.00
01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with D. Tauro to discuss segregation of duties audit	2.3	525.00	1,207.50
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced certain derivative transactions to general ledger by using database reports	1.9	270.00	513.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided confirmation instructions to E. Ludtke	0.8	270.00	216.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented application of receivable	1.6	240.00	384.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Obtained and analyzed prepetition liability rollover schedules from T. Pionk and P. Mastay	2.2	270.00	594.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: documentation and reserve analysis testing with K. Tanno, Assistant	0.6	240.00	144.00
01/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared income statement open items list	2.9	240.00	696.00

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01/19/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting A. Brazier & R. Talib to discuss normal exception for platinum group metals contracts	0.4	340.00	136.00
01/19/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and tested property, plant, and equipment workpapers	2.5	340.00	850.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized ATAs for review	0.8	200.00	160.00
01/19/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed-up with Austria on questions regarding audit procedures	0.3	390.00	117.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable request list for Energy & Chassis	0.2	270.00	54.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised year-end Cash workpapers for Energy and Chassis	1.2	200.00	240.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared network scoping memo	0.6	480.00	288.00
01/19/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Organized fraud discussion with the audit team	0.4	240.00	96.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed detail of plant accruals at final for Delphi Product and Service Solutions	0.5	270.00	135.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Steering and EDS mid Michigan Service Center workpapers	2.0	480.00	960.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable workpapers for Delphi Steering division	1.6	240.00	384.00
01/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi deficiency tracker	1.7	480.00	816.00
01/19/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and responded to emails received to gather the user access listings for steering access testing	1.2	275.00	330.00
01/19/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed inventory testing documentation for Saginaw Division	2.3	280.00	644.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items for Energy & Chassis with General Accounting Manager	0.4	270.00	108.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: Delphi Insurance	1.3	270.00	351.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested receipt General Motors-SPO	2.1	240.00	504.00
01/19/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with L. Johnes, Assistant Finance Director, to discuss reserve analysis for the third and fourth quarter of 2005, also participated in discussion K. Tanno, Assistant	1.0	240.00	240.00
01/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.4	480.00	672.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Hyperion instructions with A Bacarella	0.4	200.00	80.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed Model Audit Program for Property Plant & Equipment for Energy and Chassis	1.7	200.00	340.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the supporting documentation surrounding the out of period SOPA at Delphi Product and Service Solutions	0.4	270.00	108.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleared open comments re: 2005 TAJ services	1.2	440.00	528.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer control status tracking spreadsheet	0.9	480.00	432.00
01/19/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed other asset workpapers	2.3	340.00	782.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A. Bacarella re: Delphi derivatives	0.4	240.00	96.00

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01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and attended conference call with B. Murray, S. Dameron-Clark, K. Fleming re: year end benefit liability procedures	0.7	270.00	189.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared prior year derivative work	0.8	240.00	192.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Overview discussion of procedures for Accumulated Translation Adjustments with A. Bacarella.	0.4	200.00	80.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed and performed rolforward audit procedures on supplier obsolescence charges on the Thermal and Interior division with D. Travis and K. Sanford	1.4	270.00	378.00
01/19/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in conference call regarding segregation of duties issues and status after the break with D. Toro, L. Tropea, M. Kosonog and the team members from Europe	0.5	650.00	325.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with L. Jones to discuss warranty analysis; also present M.Brenman, senior	1.0	200.00	200.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client about obtaining support for the clutch business exit accounting memo at Delphi Product and Service Solutions	1.1	270.00	297.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts receivable variances with Delphi Steering division staff	0.7	240.00	168.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions regarding documentation of the supporting evidence obtained for the journal entry testing with D. Harding, Associate	0.8	240.00	192.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: reserve testing with K. Tanno, Associate	0.4	240.00	96.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed final procedures for accrued expenses with information provided by Energy & Chassis	3.8	270.00	1,026.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard and EDS Northeast Ohio workpapers	1.4	480.00	672.00
01/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed interim workpapers	1.9	200.00	380.00
01/19/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed Data Quality Integrity projects with S Jian	0.5	450.00	225.00
01/19/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Consolidated spreadsheets of entries into SAS 99 workpaper	2.0	200.00	400.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed warranty item for Mercedes-Benz with engineer for part D. Crosier	0.9	270.00	243.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Followed up with 3 service providers re: open items re: benefit liability testing	0.3	270.00	81.00
01/19/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time detail of partners on Delphi project	3.3	375.00	1,237.50
01/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed 1880 account	3.1	200.00	620.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied OCI to total OCI booking	0.6	240.00	144.00
01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's testing detail	1.7	525.00	892.50
01/19/06	OLMORE, DAVID S	SENIOR MANAGER	ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussion regarding accounting for certain vendor contracts with S. Coulter	1.0	350.00	350.00
01/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with L Tropea to discuss general computer control audit and status of the audit file	3.5	480.00	1,680.00

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01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated memo re: TAJ expatriate tax services	2.1	440.00	924.00
01/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff (3 attendees) questions re: business process scoping	1.8	480.00	864.00
01/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared income statement fluctuations	3.9	240.00	936.00
01/19/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: staffing and Sarbanes - Oxley call results with B. Snyder, Senior Manager	0.6	240.00	144.00
01/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Filtered the Segregation of duties tool files for exceptions from the eqsmart tool	3.7	280.00	1,036.00
01/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Deloitte member firm NRM responsibilities	1.2	650.00	780.00
01/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared schedule of schedules	0.7	390.00	273.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed with D. Kolano 2004 proxy statement	0.6	440.00	264.00
01/19/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with I. Smith re: Delphi General Ledger on selections submitted for restatement entries	0.5	240.00	120.00
01/19/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Accounts Payable workpapers	0.5	340.00	170.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested the pre-physical inventory compilation at Delphi Product and Service Solutions	0.6	270.00	162.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed accounts receivable areas for interim testing at Delphi Product and Service Solutions	1.2	270.00	324.00
01/19/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended Internal Call for Delphi SOD status updates	0.5	525.00	262.50
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D. Moyer in regards to audit issues at DPSS	0.6	270.00	162.00
01/19/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reconciled support of year-end workpapers for Energy and Chassis accounts receivable	3.3	200.00	660.00
01/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Expanded testing for Financial Reporting cycle control for journal vouchers	3.4	280.00	952.00
01/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Completed all analysis started on previous days for all divisions	3.9	280.00	1,092.00
01/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Compared old validation templates and new validation templates for all divisions and noted changes	3.7	280.00	1,036.00
01/19/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled sample selections for performing the Packard access testing for North America	2.5	275.00	687.50
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Researched accounting Emerging Issues Task Force pronouncements related to accruals at Delphi Product and Service Solutions	1.7	270.00	459.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items for Energy & Chassis with Accounts Receivable Manager	0.1	270.00	27.00
01/19/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed debt workpapers	0.5	340.00	170.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed intercompany inventory procedures	1.6	200.00	320.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented warranty calculation for the Dayco Hose items	2.1	270.00	567.00
01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls audit metrics	0.6	525.00	315.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the open items listing for discussion with D. Moyer	0.3	240.00	72.00
01/19/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure testing documentation in relation to controls determined unreliable or deficient	2.6	280.00	728.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated tickmarks for final procedures for accounts payable for Energy & Chassis	0.6	270.00	162.00
01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with V. Ziemke to discuss business process audit	1.6	525.00	840.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list with Delphi Steering division internal control staff	1.1	240.00	264.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding the possibility of accounting for unapplied cash as a payable at Delphi Product and Service Solutions	0.6	270.00	162.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed the Delphi Medical Systems Trail Balance at final for activity	0.3	270.00	81.00
01/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: joint venture investments	1.1	240.00	264.00
01/19/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated derivate workpapers and prepared for testing documentation	1.5	240.00	360.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with client re: physical inventory adjustments at Delphi Product and Service Solutions	0.7	270.00	189.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated workpapers for ATAs	1.2	200.00	240.00
01/19/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time detail of senior managers on Delphi project	3.4	375.00	1,275.00
01/19/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated list of open items	0.5	440.00	220.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Obtained reconciliation for account 5470 on the Thermal trial balance from X. Castaneda and performed rollforward audit procedures	1.3	270.00	351.00
01/19/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed equity workpapers	0.4	340.00	136.00
01/19/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/19	0.7	100.00	70.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in a conference call with Deloitte Sarbanes team in Detroit re: status	0.6	240.00	144.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compiled a listing of manual journal vouchers for cost of goods sold testing for fourth quarter	0.4	240.00	96.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: testing to be performed with K. Tanno, Associate	0.3	240.00	72.00
01/19/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails	0.3	650.00	195.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for Delphi Insurance meeting	0.4	270.00	108.00
01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with C. Snyder to discuss application controls audit	1.5	525.00	787.50

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01/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched impairment accounting for companies in Chapter 11	1.4	650.00	910.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began preliminary review of equity leads	1.7	270.00	459.00
01/19/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in an audit status discussion with L Marion (Delphi) and M Crowley	1.0	650.00	650.00
01/19/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed journal entry selections being tested to develop a preliminary understanding of those selections with D. Vogel	1.4	200.00	280.00
01/19/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted template for team reporting	1.2	375.00	450.00
01/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed reliance strategy and business process planning with L. Tropea	1.6	480.00	768.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and attended Thermal and Interior status update meeting with D. Greenbury and E. Creech	2.3	270.00	621.00
01/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Korea Delphi Automotive System joint venture investment workpapers	2.2	240.00	528.00
01/19/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the security administration forms testing for North America	2.0	275.00	550.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Aging workpaper on 1/19/06	1.5	200.00	300.00
01/19/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted further analysis and documentation of Sarbanes - Oxley internal controls	3.9	280.00	1,092.00
01/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed unbilled receivable runs and discussed fee application billing with D. Moyer and T. Hurly	1.1	650.00	715.00
01/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed emails received from units re: scope of services	0.9	490.00	441.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed warranty and legal reserve JVs	1.2	200.00	240.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed audit procedures on Interior special tooling ledger amortization	2.3	270.00	621.00
01/19/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared to discuss 12/31/05 environmental reserve testing plan	1.2	390.00	468.00
01/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Deloitte member firm requests for approval of audit related and non-audit services	1.4	650.00	910.00
01/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krausneck re: update of open items list for the Steering division	0.3	270.00	81.00
01/19/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed timing, staffing and year end audit plan	1.5	490.00	735.00
01/19/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and composed notes re: material provided and prior year workpapers for journal entry testing	3.0	200.00	600.00
01/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed "Pegasus" carve out audit retention issues with B. DGLinger and internally	2.1	650.00	1,365.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Accumulated Translation Adjustment	1.8	200.00	360.00

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01/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed reliance approach	1.4	480.00	672.00
01/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions technical accounting memos - policy changes	2.3	490.00	1,127.00
01/19/06	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Answered questions re: Delphi business process testing	0.7	480.00	336.00
01/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	2.4	270.00	648.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed amortization on Thermal special tooling ledger with T. Castle and J. Meinberg	1.3	270.00	351.00
01/19/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed interim internal controls - Sarbanes - Oxley	3.7	280.00	1,036.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Segregated support for interim audit and final audit procedures at Delphi Product and Service Solutions	0.3	270.00	81.00
01/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Delkor joint venture investment testing workpapers	0.9	240.00	216.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated differences noted in the physical inventory support received at Delphi Product and Service Solutions	0.7	270.00	189.00
01/19/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed initial evaluation of re-performance of Sarbanes - Oxley controls	2.7	280.00	756.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed AR with G. Naylor	0.8	200.00	160.00
01/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts receivable workpapers for Delphi Steering division	1.8	240.00	432.00
01/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions technical accounting memos - clutch business	2.9	490.00	1,421.00
01/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed appropriate model years in service noted on Interior special tooling ledger with T. Castle and J. Meinberg	0.3	270.00	81.00
01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with C. Snyder to discuss general computer controls audit	2.0	525.00	1,050.00
01/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: the nature of the entities operations and journal entry testing with D. Harding, Associate	0.8	240.00	192.00
01/19/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: derivatives	0.4	270.00	108.00
01/19/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed data obtained from D. Vogel and documented discussion	2.4	200.00	480.00
01/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Edited the control finding summary report to summarize findings appropriately	1.2	280.00	336.00
01/19/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed Data Quality Integrity request listing	0.8	490.00	392.00
01/19/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended and participated in audit discussions	0.6	620.00	372.00
01/19/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Compiled list of Employee Benefit Plan teams from 1999 to current	3.2	100.00	320.00
01/19/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched historical currency exchange	1.2	200.00	240.00
01/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Organized joint venture investment testing	2.4	240.00	576.00
01/19/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed the security administration and Tier II system testing procedures with L. Tropea	2.3	275.00	632.50

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01/19/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed divisional data for business process audit	1.4	525.00	735.00
01/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared analysis for operations testing	0.4	270.00	108.00
01/19/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed reserve testing with M.Brenman, senior, on 1/19/06	0.4	200.00	80.00
01/19/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed 12/31/05 valuation disclosure reports for pension obligation	2.1	390.00	819.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Created independent testing templates for Saginaw	1.0	480.00	480.00
01/20/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated property and special tools kick out explanations	1.3	200.00	260.00
01/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and addressed partner comments on 2005 planning documentation	1.7	390.00	663.00
01/20/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed weekly news articles to determine impact on audit procedures	1.3	390.00	507.00
01/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: headquarters operations with client	0.4	270.00	108.00
01/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Obtained information for operating expense detail selections and warranty expense testing from G. Stevons	1.3	270.00	351.00
01/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed and obtained proper files to perform special tooling spending and rebill testing on the Interior trial balance	1.3	270.00	351.00
01/20/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed the segregation of duties and Tier II testing procedures and status with L. Tropea	2.5	275.00	687.50
01/20/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections for detail testing for year-end Energy and Chassis Construction Work in Process re: property, plants, and equipment	2.2	200.00	440.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas regarding the AR cash application process at Delphi Product and Service Solutions	0.7	270.00	189.00
01/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions technical accounting memos - clutch business	2.7	490.00	1,323.00
01/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Finalized network testing documentation	1.4	390.00	546.00
01/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed lead sheet balance groupings and prior year amounts	1.7	240.00	408.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with S Uppal (client) in regards to the clutch business exit accounting procedures at Delphi Product and Service Solutions	0.6	270.00	162.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Product and Service Solutions construction work in progress	0.8	240.00	192.00
01/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed supporting documentation related to accounting issues identified by the client	2.0	650.00	1,300.00
01/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finished possible documentation issues for all Financial Reporting cycle re-performance controls	0.8	280.00	224.00
01/20/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and adjusted staffing assignments	0.8	650.00	520.00
01/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created final request list for Financial Reporting cycle	2.6	280.00	728.00

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01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized meeting and requests for client	1.1	200.00	220.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: cash application	0.7	240.00	168.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: cash application	1.4	240.00	336.00
01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Corrected additional confirmations per client instructions	1.0	200.00	200.00
01/20/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed management memo re: Poland factoring agreement and research applicable accounting guidance	1.7	440.00	748.00
01/20/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed timing, staffing and year end audit plan	1.5	490.00	735.00
01/20/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed and distributed corporate audit reports to European teams	3.3	390.00	1,287.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the pre-inventory physical inventory	1.2	270.00	324.00
01/20/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: comments on journal entry testing workpaper with D. Harding, Associate	0.8	240.00	192.00
01/20/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared Review notes and audit workpaper documentation	2.6	280.00	728.00
01/20/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up with international teams re: additional services performed	1.2	100.00	120.00
01/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared global business cycle control deficiency report	3.7	390.00	1,443.00
01/20/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated 12/31 lead sheets	3.6	390.00	1,404.00
01/20/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with D. Vogel and R. Copogreco to discuss notes	0.6	200.00	120.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: returned material selections for Delphi Steering	0.2	270.00	54.00
01/20/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and formatted the reconciliation report for plant 1810 and 1830 and generated the reconciliation report with these two plants combined	3.4	280.00	952.00
01/20/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time of senior associates on Delphi project	2.8	375.00	1,050.00
01/20/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed with A. Brazier (client) management's asset impairment calculation	0.6	440.00	264.00
01/20/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails	0.4	650.00	260.00
01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared intercompany inventory Consolidated Journal Vouchers' with A. Bacarella	1.3	200.00	260.00
01/20/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email correspondence on internal control testing issues	1.0	650.00	650.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: open items and operation request	0.2	270.00	54.00
01/20/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and sent out inventory kick- outs from interim to final to the client	0.3	240.00	72.00

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01/20/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the testing procedures and test results for the security administration changes testing for Europe	2.5	275.00	687.50
01/20/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated R&M workpaper on 1/20/06	1.1	200.00	220.00
01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared Reserve Inventory amounts	2.3	200.00	460.00
01/20/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared DTE User Access Request Form for approval	0.5	100.00	50.00
01/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared middle East Battery Company joint venture testing workpapers	3.5	240.00	840.00
01/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed account recons with G. Stevons	0.8	200.00	160.00
01/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation for testing of financial statement analysis control for Financial Reporting cycle	2.9	280.00	812.00
01/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Finalized SAP-Vega application development BASIS specific workplan	3.2	390.00	1,248.00
01/20/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed updated year-end planning procedures	1.0	650.00	650.00
01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client to discuss multiple confirmations	1.2	200.00	240.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculation of derivative commodity selections	0.7	240.00	168.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim fixed asset workpapers	0.8	240.00	192.00
01/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared income statement testing approach	2.1	490.00	1,029.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Prueter re: Sarbanes procedures to be performed by Deloitte	0.2	270.00	54.00
01/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed journal entry testing workpaper	0.4	240.00	96.00
01/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails and information requests related to Delphi divisional and international teams	2.5	650.00	1,625.00
01/20/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time of associates on Delphi project	2.9	375.00	1,087.50
01/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed 4411 account with R. Burrell	0.9	200.00	180.00
01/20/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed progress of testing with M. Brenman	0.7	200.00	140.00
01/20/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated workpaper after discussions with R. Capogreco and D. Vogel	0.3	200.00	60.00
01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Interco many Eliminations documents	0.6	200.00	120.00
01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Consolidated Journal Vouchers' from client with prior year's vouchers	0.7	200.00	140.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed the CFO report for Delphi Steering	0.8	270.00	216.00
01/20/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with D. Vogel, R. Capogreco re: journal entry testing for first quarter selections on 1/20/06	1.2	200.00	240.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable interim workpapers for Delphi Steering division	1.7	240.00	408.00

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01/20/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/20	0.8	100.00	80.00
01/20/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled and emailed the list of user selections of Packard for validations	1.9	275.00	522.50
01/20/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and formatted the reconciliation report for plant 1220, 1230, 2120, 2860 and 2810	2.0	280.00	560.00
01/20/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with Delphi corporate audit services re: Deloitte services requested	1.3	490.00	637.00
01/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed account 2601 reconciliations	1.6	200.00	320.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client J. Steele in regards to debit balances in accounts receivable other than invoices at Delphi Product and Service Solutions	0.8	270.00	216.00
01/20/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: impairment testing with B. Snyder, Senior Manager	0.4	240.00	96.00
01/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi Headquarters technical accounting memos	0.9	490.00	441.00
01/20/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared and reviewed other asset workpapers	1.7	340.00	578.00
01/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared accrued liability amounts to interim for testing	2.6	270.00	702.00
01/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tied Interior accounts receivable aging to Hyperion	1.3	200.00	260.00
01/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Setup staff computer for sharing audit files	3.8	280.00	1,064.00
01/20/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Formatted the data validation report and sent out all the reconciliation report to the audit team	1.6	280.00	448.00
01/20/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussion with B. Plumb regarding carve-out audit with D. Olmore	1.0	670.00	670.00
01/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Selected controls for inventory testing Thermal and Interior Division	0.9	280.00	252.00
01/20/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Discussed testing approach and initial client findings from segregation of duties testing	1.0	650.00	650.00
01/20/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed consolidation of spreadsheets into Workpaper	1.4	200.00	280.00
01/20/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed-up on questions received on international units	1.3	390.00	507.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented sales and returned material detail selections for Delphi Steering	0.4	270.00	108.00
01/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Composed Delphi Insurance Limited Memo	3.2	270.00	864.00
01/20/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed meeting notes from meeting with D. Vogel and R. Capogreco and documented discussions on workpaper	2.0	200.00	400.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to staff questions re: business cycle re-performance testing approach	1.4	480.00	672.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: open account receivable testing items	0.4	240.00	96.00
01/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed remaining open items and provided status update to E. Creech	1.2	270.00	324.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.6	480.00	288.00

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01/20/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed allowance for doubtful accounts	1.3	200.00	260.00
01/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and conference called with M Harris re: open design deficiencies	0.3	480.00	144.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Tomas regarding all open audit areas at DPSS	0.4	270.00	108.00
01/20/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with J. Clark to discuss staff schedule, conference call with Detroit, and Sarbanes - Oxley open areas	0.8	650.00	520.00
01/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: Company Journal Vouchers process with client	0.2	270.00	54.00
01/20/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Consolidated open items for reserve analysis	1.3	200.00	260.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed detail of plant accruals at year-end for Delphi Product and Service Solutions	0.6	270.00	162.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Viewed fixed assets with Delphi staff members	0.7	240.00	168.00
01/20/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on reconciling year-end Fixed Assets workpaper for Energy and Chassis	1.7	200.00	340.00
01/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared intercompany profit in inventory elimination to prior year and developed testing procedures for current year with E. Ludtke	1.3	270.00	351.00
01/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions technical accounting memos - policy changes	1.6	490.00	784.00
01/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure testing documentation for Saginaw Division	2.5	280.00	700.00
01/20/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory workpapers	1.5	340.00	510.00
01/20/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the Delphi team to gather the user access listing for steering	1.6	275.00	440.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with K. Ivers re: cash application	1.2	240.00	288.00
01/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed interior aging with D. Arce	0.4	200.00	80.00
01/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with segregation of duties team for audit status	2.5	525.00	1,312.50
01/20/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails	0.1	650.00	65.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Recalculation of the net present value of foreign exchange derivative selections	1.4	240.00	336.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented journal entry profiling selections for the Delphi Steering division	2.7	270.00	729.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list with Delphi Saginaw Steering division internal control staff	0.8	240.00	192.00
01/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with Delphi business process team to discuss status	1.0	525.00	525.00
01/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared rollforward and final procedures on other assets for Automotive Holdings Group	2.3	270.00	621.00
01/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Tested new Financial Reporting cycle control for journal voucher review due to issues noted from journal voucher control	3.7	280.00	1,036.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed open items list to set up meeting with Steering personnel	0.3	270.00	81.00

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01/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with Deloitte business process team for audit status	2.0	525.00	1,050.00
01/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: derivatives trading	0.6	270.00	162.00
01/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed warranty reserve item for Toyota heating, ventilation, and cooling unit with engineer on part D. Stevens	0.6	270.00	162.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Deb Gustin re: open items and account receivable request	0.2	270.00	54.00
01/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed documentation about segregation of duties from T. Bomberski	1.5	525.00	787.50
01/20/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed special tools testing	0.6	240.00	144.00
01/20/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and compared first set of audit instructions for final and additional instructions received from Deloitte Detroit	2.5	240.00	600.00
01/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with M Harris re: the Network testing and Delphi computer room audit	0.4	480.00	192.00
01/20/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Analyzed the cash flows utilized in goodwill, other long-lived asset, and tax valuation allowance to determine consistency	1.0	440.00	440.00
01/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained status on the general computer control procedures and open items in the audit file	1.2	480.00	576.00
01/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed accounting issues memos prepared by client	2.5	650.00	1,625.00
01/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared joint venture investment model audit program	2.5	240.00	600.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented cash application process	1.0	240.00	240.00
01/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and planned worker's compensation	0.9	390.00	351.00
01/20/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on summarizing cost of goods sold manual journal vouchers for first through third quarter to submit to Deloitte Detroit for entry selection	1.9	240.00	456.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding the application of cash to invoices in the SAP system at Delphi Product and Service Solutions	1.3	270.00	351.00
01/20/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with R. Rodriguez, Inventory Associate, to discuss journal entries	0.8	240.00	192.00
01/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Analyzed and documented Delphi's control deficiencies within the Control Audit Tool report	3.1	480.00	1,488.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Answered questions re: Delphi business process testing	1.6	480.00	768.00
01/20/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented initial test findings - deficiency tracker	3.7	280.00	1,036.00
01/20/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time of managers on Delphi project	2.6	375.00	975.00
01/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared rollforward procedures on joint venture investment testing	3.1	240.00	744.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared pre-petition liabilities detail	1.7	270.00	459.00

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01/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for, discussed, and resolved potential independence issues with TAJ	1.1	650.00	715.00
01/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed interior account 1891	2.1	200.00	420.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed scope of BCC work to be completed	0.7	480.00	336.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Created independent testing templates for Thermal & Interior	2.3	480.00	1,104.00
01/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented journal entry selections for parameter based testing at the Delphi Steering division	2.3	270.00	621.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim joint venture workpapers	1.3	240.00	312.00
01/20/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated special tools lead	0.9	200.00	180.00
01/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed asset issues with Fixed Asset Manager from Energy & Chassis and R. Bellini	0.9	270.00	243.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts receivable allowance for doubtful accounts with Delphi staff	0.8	240.00	192.00
01/20/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared equity workpapers	0.3	340.00	102.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Control Audit Tool deficiency reports	0.9	480.00	432.00
01/20/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and formatted the reconciliation report for plant 1440, 2100 and 2800	3.0	280.00	840.00
01/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and reviewed investment accounting for recent transaction	1.7	650.00	1,105.00
01/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open items list for Energy & Chassis	0.9	270.00	243.00
01/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed and analyzed asset impairment at Thermal and Interior division with S. Kotic	2.1	270.00	567.00
01/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Obtained and provided audit selections from monthly files detailing construction work in process charges from C. Gardea	1.5	270.00	405.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim accounts payable workpapers for Delphi Saginaw Steering division	1.4	240.00	336.00
01/20/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated reserve analysis	3.3	200.00	660.00
01/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Analyzed the Control Audit Tool report to ensure the completeness of control deficiencies	2.1	480.00	1,008.00
01/20/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated cash lead	0.5	200.00	100.00
01/20/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Tested Sarbanes - Oxley controls	3.9	280.00	1,092.00
01/20/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended Sarbanes - Oxley update call	0.7	390.00	273.00
01/20/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Analyzed Energy and Chassis accounts receivable account detail provided by client	1.1	200.00	220.00
01/20/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussion with B. Plumb regarding carve-out audit with S. Coulter	1.0	350.00	350.00
01/20/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleared review notes on TAJ independence memo	1.8	440.00	792.00
01/20/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised draft of confirmation for cash on hand held by subsidiary of Delphi	0.2	200.00	40.00

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01/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Company Journal Vouchers entries in Hyperion	1.6	200.00	320.00
01/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.6	270.00	162.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Control Audit Tool upload status	0.7	480.00	336.00
01/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with senior managers to discuss progress in their respective areas	1.8	650.00	1,170.00
01/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim inventory workpapers for Delphi Saginaw Steering division	1.6	240.00	384.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the accounting for special tool support for year-end for Delphi Product and Service Solutions	0.7	270.00	189.00
01/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory testing documentation for Saginaw Division	2.6	280.00	728.00
01/20/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Documented conclusions re: tax services independence rules issued by the public company accounting oversight board for certain services provide to client	2.0	440.00	880.00
01/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Edited the access reports to suit the control findings length	3.3	280.00	924.00
01/20/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client to discuss year-end Property, Plant and Equipment for Energy and Chassis	0.9	200.00	180.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed audit staff work at Delphi Product and Service Solutions	1.4	270.00	378.00
01/20/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed accrual workpapers completed and assessed open items	0.6	340.00	204.00
01/20/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections for detail testing for year-end Fixed Assets re: property, plants, and equipment	2.5	200.00	500.00
01/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions about third quarter journal entry testing with D. Harding, Associate	0.7	240.00	168.00
01/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared rollforward and final procedures on accrued expenses for Automotive Holdings Group	2.2	270.00	594.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed with J. Clark re: Sarbanes Oxley business process approach	0.7	480.00	336.00
01/20/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed documentation supporting testing activities and status reports	1.0	650.00	650.00
01/20/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Prepared agenda for discussion with L. Tropea and V. Ziemke re: engagement status meeting	1.0	650.00	650.00
01/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched and studied Delphi's memo and theory on Goodwill impairment	3.2	650.00	2,080.00
01/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tied Thermal accounts receivable aging to Hyperion	1.1	200.00	220.00
01/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Finished remaining open items	1.5	270.00	405.00
01/20/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed the accounting treatment for reclassifying liabilities subject to comprise and payment made against pre-petition liabilities	1.0	440.00	440.00
01/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Ran and analyzed report within the audit file for missing data and incomplete fields	1.5	480.00	720.00
01/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Product and Service Solutions inventory	0.8	240.00	192.00

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01/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared rolforward and final procedures on accounts payables for Automotive Holdings Group	1.8	270.00	486.00
01/20/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. McWhorter re: audit open items	0.7	340.00	238.00
01/20/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Wilkes re: internal control procedures	0.7	340.00	238.00
01/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with A. Kulikowski re: business process fieldwork status	0.6	480.00	288.00
01/20/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Completed list of Employee Benefit Plan teams from 1999 to current	1.4	100.00	140.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	1.5	270.00	405.00
01/21/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reconciled subledger reconciliation for year-end Energy and Chassis accounts receivable	1.3	200.00	260.00
01/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering technical accounting memos	0.2	490.00	98.00
01/21/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed additional selections for Energy and Chassis accounts receivable for year-end	2.4	200.00	480.00
01/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared accounts receivable workpapers for Dayton receivables center Energy and Chassis division	2.7	240.00	648.00
01/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed accounting issues with B. Plumb, S. Szalony and D. Moyer	3.5	650.00	2,275.00
01/21/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation and made selections for Energy and Chassis property, plants, and equipment Fixed Assets	0.9	200.00	180.00
01/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared headquarters Asset Investment worksheets	3.1	200.00	620.00
01/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed division asset impairment analysis for compliance with authoritative guidance	2.8	440.00	1,232.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed investments for Automotive Holdings Group as of final	0.2	270.00	54.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed equity for Energy & Chassis as of final	0.2	270.00	54.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed equity for Automotive Holdings Group	0.3	270.00	81.00
01/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed audit evidence obtained and prepared follow-up questions on Thermal trial balance fixed asset testing selections	1.3	270.00	351.00
01/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared accounts receivable workpapers for Dayton receivables center Packard division	2.4	240.00	576.00
01/21/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Analyzed Delphi General Ledger statement of auditing standard 99 journal entry testing reconciliation provided by D&T Data Quality and Integrity for third quarter	0.8	270.00	216.00
01/21/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: open substantive areas with K. Tanno, Associate	0.4	240.00	96.00
01/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Delphi Steering division	0.3	270.00	81.00
01/21/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed and distributed corporate audit to Asia	3.1	390.00	1,209.00
01/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed final investments leadsheet with E. Ludtke	0.4	270.00	108.00
01/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed analysis on productive excess and obsolete inventory	3.1	240.00	744.00

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01/21/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: progress of the audit and reporting deadline with J. Aukerman, Partner	0.5	240.00	120.00
01/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed monthly files detailing special tools spending and rebills for the Interior division and provided audit selections to J. Meinberg	2.1	270.00	567.00
01/21/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed third quarter DGL deliverable	2.0	450.00	900.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated schedule of requests for Automotive Holdings Group	0.5	270.00	135.00
01/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the testing of depreciations expense at interim for Delphi Product and Service Solutions	0.3	270.00	81.00
01/21/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed open substantive areas with M.Brenman, senior	0.4	200.00	80.00
01/21/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation and made selections for detail testing for year-end Energy and Chassis Construction Work in Process	0.7	200.00	140.00
01/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting business cycle workpapers for Saginaw	3.4	480.00	1,632.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated and formatted open item list for Energy & Chassis	1.3	270.00	351.00
01/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed audit staff work for inventory	0.9	270.00	243.00
01/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated open items tracker list for Thermal and Interior divisional related items	2.7	270.00	729.00
01/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and discussed accounting for the jobs bank under FAS 112	2.5	650.00	1,625.00
01/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed detail for fixed assets additions	1.6	240.00	384.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed cash for Automotive Holdings Group as of final	0.2	270.00	54.00
01/21/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed sales forecast HC and tied numbers to lead	1.5	200.00	300.00
01/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Consolidated open items list for entire Delphi engagement team	1.8	240.00	432.00
01/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list	2.4	270.00	648.00
01/21/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed fixed asset testing cycle for Sarbanes - Oxley	0.3	240.00	72.00
01/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared audit open items list	0.7	490.00	343.00
01/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Filed joint venture testing manual workpapers	0.7	240.00	168.00
01/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed incurred, but not reported, liability confirmations received from third party to determine additional request	0.6	270.00	162.00
01/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented RK plant price accruals	1.6	200.00	320.00
01/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Ralbusky re: Steering update	0.9	490.00	441.00
01/21/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed documentation of discussions with D. Vogel and R. Capogreco from 1/20/06	2.0	200.00	400.00

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01/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed analysis on nonproductive excess and obsolete inventory	3.6	240.00	864.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented warranty accrual as of 12/31/05 for Energy & Chassis	2.6	270.00	702.00
01/21/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with M. Brenman re: current status of journal entry testing and projects for Deloitte consultant	0.4	200.00	80.00
01/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied derivative selections to OCI, and release to income summary workpapers	2.4	240.00	576.00
01/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions technical accounting memos	3.7	490.00	1,813.00
01/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed inventory observation workpapers	1.1	490.00	539.00
01/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and met with J. Badie re: Delphi Product and Service Solutions update	0.7	490.00	343.00
01/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared a detailed listing of open items	2.6	270.00	702.00
01/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Cleared closed comments on financial audit planning documents	0.9	650.00	585.00
01/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Designed Sarbanes - Oxley rollforward strategy	2.1	390.00	819.00
01/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with A Bacarella final testing	0.4	200.00	80.00
01/21/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated sales lead	2.1	200.00	420.00
01/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Inventory cycle controls and completed request list for open items	3.2	280.00	896.00
01/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated impact of supplemental procedures	1.3	390.00	507.00
01/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed interim inventory leadsheet	0.5	270.00	135.00
01/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed interim investments leadsheet	0.6	270.00	162.00
01/21/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated the deliverable for journal entry testing for the third quarter general ledger	3.1	280.00	868.00
01/21/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Sarbanes - Oxley controls	2.9	280.00	812.00
01/21/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: progress and open items with D. Harding, Assistant	0.4	240.00	96.00
01/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed inventory planning document	0.4	650.00	260.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed cash for Energy & Chassis as of final	0.3	270.00	81.00
01/21/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and begun reviewing procedures for Energy and Chassis Special Tools for year-end	1.1	200.00	220.00
01/21/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated journal entry workpaper and analyzed entries in order to add greater detail to tickmarks	1.7	200.00	340.00
01/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared business cycle scoping presentation	1.4	480.00	672.00
01/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated open items list for Thermal and Interior	0.9	200.00	180.00

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01/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the security administration forms testing procedures and test results for Europe	2.2	275.00	605.00
01/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized confirmations for pension plan	3.6	200.00	720.00
01/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Inventory leadsheets	3.3	200.00	660.00
01/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to J. Williams (client) message re: Poland factoring agreement	0.6	440.00	264.00
01/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed information provided by client for Rochester inventory testing	2.4	240.00	576.00
01/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed General Motors separation agreement to asset	2.1	390.00	819.00
01/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and discussed accounting for Ondas transaction	1.5	650.00	975.00
01/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Received update re: business process testing status	1.2	480.00	576.00
01/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared confirmations for benefit liabilities	0.3	270.00	81.00
01/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the documentation from last year to compile the selections for the steering access testing	1.9	275.00	522.50
01/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented allowance sub accounts	1.2	200.00	240.00
01/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated audit plan for testing asset and goodwill impairments	2.7	650.00	1,755.00
01/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed audit staff work for accounts receivable at Delphi Product and Service Solutions	1.6	270.00	432.00
01/21/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed status of Deloitte questions to Ernst & Young for fixed asset cycle	1.2	240.00	288.00
01/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared accounts receivable workpapers for Dayton receivables center Thermal and Interior division	2.1	240.00	504.00
01/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the year-end legal report	2.9	390.00	1,131.00
01/21/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed aged accounts receivable for year-end Energy and Chassis accounts receivable	1.8	200.00	360.00
01/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed support for interior a/p sub account	2.1	200.00	420.00
01/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared requests for open audit areas	1.3	240.00	312.00
01/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Cleared closed comments on control/Sarbanes - Oxley planning documents	1.5	650.00	975.00
01/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A. Bacarella re: Delphi derivatives open testing items	0.1	240.00	24.00
01/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items tracker list for headquarters related items	1.3	270.00	351.00
01/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Product and Service Solutions fixed assets relating to depreciation testing	0.5	240.00	120.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with General Accounting Manager from Automotive Holdings Group and received information from open items list	1.1	270.00	297.00

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01/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the sensitive access exceptions explanations provided by Delphi	2.4	275.00	660.00
01/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared analysis of allowance for doubtful accounts	3.6	270.00	972.00
01/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions elimination accounts	1.6	240.00	384.00
01/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Moyer re: Steering receivable allowance calculation	0.9	270.00	243.00
01/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing of plant accounts payable at year-end for Delphi Product and Service Solutions	1.1	270.00	297.00
01/21/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items tracker	1.2	240.00	288.00
01/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and edited fraud risk planning documents	1.1	650.00	715.00
01/21/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated the journal entry data for Mexico plants for the third quarter	2.0	280.00	560.00
01/21/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed initial assessment and review of interim Sarbanes - Oxley controls testing of internal controls	2.7	280.00	756.00
01/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Initiated testing for Safeguarding of Assets cycle	1.8	280.00	504.00
01/21/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated audit open items listing	0.6	340.00	204.00
01/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and discussed audit plan for environmental liabilities	2.3	650.00	1,495.00
01/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed revenue recognition and associated support documentation	0.6	240.00	144.00
01/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the annual physical inventory test count tie-in for Delphi Product and Service Solutions	0.9	270.00	243.00
01/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed preliminary documentation received from client for other assets and provided follow up questions	2.3	270.00	621.00
01/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D. Moyer in regards to open issues at DPSS	0.7	270.00	189.00
01/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance for rollforward testing of equity method joint ventures	0.8	270.00	216.00
01/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated schedule of requests and open items for Energy & Chassis	0.7	270.00	189.00
01/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Extracted trial balances from Hyperion	2.2	200.00	440.00
01/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Saginaw open items list combining interim and final audit procedures request	1.7	270.00	459.00
01/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared documentation re: pre-petition liabilities for the Delphi Steering division	2.4	270.00	648.00
01/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered and prepared asset impairment analysis workpapers	3.4	440.00	1,496.00
01/21/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the meeting minutes and To Dos for the meetings on Thursday	1.5	275.00	412.50
01/22/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the statistical analysis system programs to read in and test the journal entry data for Mexico plants for the first three quarters	3.9	280.00	1,092.00
01/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated interim and final trial balances	2.6	390.00	1,014.00

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01/22/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open requests list for each division in Michigan and Delphi headquarters	0.9	650.00	585.00
01/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed testing procedures for testing debit memos	1.4	390.00	546.00
01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed interim property balances with Delphi Steering division staff	1.7	240.00	408.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi management's identified general computer control deficiencies	0.9	480.00	432.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax audit area status	0.4	490.00	196.00
01/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended discussion with V. Ziemke on rollforward testing plan	1.7	390.00	663.00
01/23/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared the documentation of the business cycles Sarbanes - Oxley controls test findings for year end testing	1.1	280.00	308.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supports for Restatement Entries testing	1.8	280.00	504.00
01/23/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items list and Luxembourg responses with A. Miller	1.4	525.00	735.00
01/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared the review notes for Delphi Dayton business process controls	1.6	280.00	448.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed year-end Energy and Chassis accounts receivable rollforward	3.1	200.00	620.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed inventory book to physical adjustment schedule tie out to be performed with M.Brenman, Audit Senior	0.5	280.00	140.00
01/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list excel file	1.9	290.00	551.00
01/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented final rollforward testing for SAP-Vega application change control	1.7	390.00	663.00
01/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items with R. Favor and J. Urbaniak	1.0	390.00	390.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for corporate and headquarter business cycle control testing	0.4	480.00	192.00
01/23/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: progress and open issues with financial statement audit with B. Snyder, Senior Manager	0.4	240.00	96.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Assessed remaining work required to complete accounts payable	0.7	270.00	189.00
01/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed Nova deposits with C. Schaefer	0.8	200.00	160.00
01/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed rollforward procedures for DPSS, All Divisions, AHG, Packard, Steering	3.7	650.00	2,405.00
01/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated open items listing and discussed items with managers and staff	2.6	650.00	1,690.00
01/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process internal control audit activity status documentation to understand progress	1.0	525.00	525.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Energy and Chassis division inventory balance detail from SAP	1.4	240.00	336.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for all annual controls at Steering	0.5	280.00	140.00

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01/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared J. Green to perform initial quality review of Delphi Grundig control audit tool interim upload templates	0.3	390.00	117.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented account receivables as it applies to cash application	2.4	240.00	576.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation and made selections for CWIP portion of property, plants, and equipment	0.4	200.00	80.00
01/23/06	OFORI MANTE, RICHARD K	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and analyzed Delphi management prepared SFAS 142 valuation analysis for the Medical reporting unit	0.5	375.00	187.50
01/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed correspondence to Delphi team re: new procedures for time reporting	0.4	100.00	40.00
01/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 1/23/2006	3.9	290.00	1,131.00
01/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed several other asset accounts from prior year to explain fluctuations	1.9	270.00	513.00
01/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the Delphi management test plans received for the Tier II testing and the report received for user access listings	2.1	275.00	577.50
01/23/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed support material and made notes as to additional support or questions that needed answers	2.5	200.00	500.00
01/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list excel file	1.8	290.00	522.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: planning and logistical items related to Packard with W. Kwok, Deloitte Consultant	0.6	240.00	144.00
01/23/06	OFORI MANTE, RICHARD K	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and analyzed Delphi management prepared SFAS 142 valuation analysis for the following reporting units - Thermal and Interior reporting unit, Electronics and Safety reporting unit	2.0	375.00	750.00
01/23/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared the documentation of test findings for all business cycles relating to Sarbanes - Oxley controls tested at interim	2.7	280.00	756.00
01/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/23	0.8	100.00	80.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed special tools workpaper for open items	0.7	200.00	140.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: reserve rollforward from September until December of 2005 with K. Tanno, Associate	0.6	240.00	144.00
01/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded Sharepoint updates of management assessments and control testing	1.6	280.00	448.00
01/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated and tested evidence provided for pre-petition accrued liabilities account	3.2	270.00	864.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed inventory cost testing notes	2.3	240.00	552.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed revenue testing Sales Revenue	0.8	280.00	224.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated inventory book to physical adjustment schedule tie out	0.9	280.00	252.00
01/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled and emailed the user access listings for Packard for human resource validations	1.2	275.00	330.00
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis investment model audit programs	1.9	270.00	513.00
01/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed preliminary review of environmental reserve	2.5	270.00	675.00

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01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed revenue testing with M.Brenman, Audit Senior	0.5	280.00	140.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: response to prior year audit comments with F. Nance, Director of Internal Audit	0.4	240.00	96.00
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing procedures for other operating income expense accounts for Delphi Steering	1.1	270.00	297.00
01/23/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Collaborated with Delphi staff re: Job a	2.3	290.00	667.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared open items listing for meeting with client, R. Nedadur	0.5	270.00	135.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed reserve testing with M.Brenman, senior, on 1/23/06	0.6	200.00	120.00
01/23/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional time datasets for first monthly, group 1	3.2	375.00	1,200.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Provided background of the client and engagement responsibilities with N. Bahan	1.0	440.00	440.00
01/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed accounts receivable agings for thermal and interior	1.8	200.00	360.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting accounts payable documents and developed subsequent requests	0.8	270.00	216.00
01/23/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Assessed status of inventory testing and open items	0.6	340.00	204.00
01/23/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared audit team response to supplemental audit instructions provided by the Detroit audit team	1.8	340.00	612.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified bankruptcy dates for Pre-petition Reconciliations in SAP to those dates on credit memos provided by client	1.2	200.00	240.00
01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared inventory price testing workpapers	1.3	240.00	312.00
01/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for Delphi Thermal construction work in process selections	1.7	270.00	459.00
01/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with J. Erickson and R. Favor re: 2004 Tax provision	0.5	295.00	147.50
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: billing adjustment reserve calculation for Delphi Steering	0.7	270.00	189.00
01/23/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to several questions related to supplemental audit instructions and deadlines	2.3	390.00	897.00
01/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed audit procedures for the Latin America legal procedures in Mexico with F. Trujillo	0.9	390.00	351.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed request to Delphi re: journal entry data files	0.5	490.00	245.00
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated final procedures on accounts payable for Energy & Chassis	0.6	270.00	162.00
01/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final marketable securities testing procedures with E. Ludtke	1.2	270.00	324.00
01/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed short-term investment workpaper	3.3	200.00	660.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting business process for Saginaw	1.3	480.00	624.00
01/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed SAP information for bankrupt customers receivables account	2.5	200.00	500.00
01/23/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the deliverable for journal entry testing for the third quarter general ledger	1.2	280.00	336.00

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01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts payable workpapers for Delphi Steering division	1.6	240.00	384.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed restatement entries tie out to Packard ledger prepared by staff	0.8	240.00	192.00
01/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated bankruptcy accounting classification issues	1.8	650.00	1,170.00
01/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed goodwill and fixed asset impairment analyses	3.7	650.00	2,405.00
01/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 2005 audit of income taxes with J. Urbaniak and A. Miller	1.0	525.00	525.00
01/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed Thermal and Interior investments with G. Stevon	0.4	200.00	80.00
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared analysis for receivable reserve calculation based on discussion with J. Deason	0.9	270.00	243.00
01/23/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Configured the workpaper to the appropriate format for first quarter journal entry tests	3.0	200.00	600.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected additional five price testing selections as of 12/31/2005 for Energy and Chassis divisional price testing	0.8	240.00	192.00
01/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Luxembourg holding company structure	1.0	390.00	390.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and updated engagement management (L. Tropea, T. McGowan, J. Aughton) re: business cycle scope	0.7	480.00	336.00
01/23/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim reports from Spain, Turkey, and France	3.5	390.00	1,365.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created open items list for all items to be tested controls at Steering	2.3	280.00	644.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client (S Uppal) re: the clutch business accounting at Delphi Product and Service Solutions	1.9	270.00	513.00
01/23/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Revised audit open items list	0.6	340.00	204.00
01/23/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed Delphi management assessment of Sarbanes - Oxley controls tested for period of 12-10-05 (year end)	3.8	280.00	1,064.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed procedures that need to be performed with restatement entries with M.Brenman, Audit Senior	0.9	280.00	252.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: revenue testing and documentation needed with W. Kwok, Deloitte Consultant	0.5	240.00	120.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared lower of cost or market inventory reserve analysis for Energy and Chassis division	1.1	240.00	264.00
01/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Completed Deloitte Time and Expense User Access Request Form on behalf of C. Rainey	0.8	100.00	80.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded inventory standards as of 12/31/2005 for Energy and Chassis divisional price testing	3.6	240.00	864.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items related to Packard with M.Brenman, Audit Senior	0.6	280.00	168.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched competitor accounting policies for jobs bank expense	0.9	440.00	396.00

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01/23/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed support for entries to document	1.6	200.00	320.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Cleared review notes for year-end Automotive Holdings Group Cash	0.2	200.00	40.00
01/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and provided status update on Delphi Thermal fixed assets to C. Gardea and X. Castaneda	1.3	270.00	351.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and modified Delphi open items listing	2.4	490.00	1,176.00
01/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed manager review of Thermal and Interior interim audit work on cash and accounts receivable	3.9	390.00	1,521.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed planning and logistical items related to Packard	0.4	280.00	112.00
01/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with Delphi team to reinstate SAP access for Europe and close the open items list	1.4	275.00	385.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and met with R. Nedadur re: account receivable selection	0.5	240.00	120.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented fair value specialist model audit program	1.1	440.00	484.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Steering Financial Reporting cycle on electronic workpaper	2.1	280.00	588.00
01/23/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed legal letter audit plan for S. America with K. Fleming	1.1	650.00	715.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed AR reserve with C. High, Delphi	0.6	200.00	120.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi related emails re: status of the general computer controls	0.3	480.00	144.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Hewlett Packard general computer controls audit results	1.8	480.00	864.00
01/23/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed fixed asset workpapers	1.3	340.00	442.00
01/23/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Investigated the errors in program 10 cased by the limit of the length of the holiday list, changed the audit input form for system application and product in data processing system and reran the reading programs	3.8	280.00	1,064.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Worked on the model audit program for special tools	0.6	270.00	162.00
01/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 2004 provision-to-return audit procedures with A. Nellis	2.0	525.00	1,050.00
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made detailed warranty selections and provided to Energy & Chassis General Accounting Supervisor to obtain quality control contact	0.3	270.00	81.00
01/23/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: comments on the restatement entries testing with W. Kwok, Deloitte Consulting	0.4	240.00	96.00
01/23/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed progress and open issues with financial statement audit with M Brenman, Senior	0.4	490.00	196.00
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis General Accounting Supervisor re: warranty accrual questions	1.1	270.00	297.00
01/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with and discussed methodology for creating and maintaining Delphi Thermal and Interior pre-petition liability rollforward analysis with T. Pionk and P. Mastay	2.3	270.00	621.00

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01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	1.4	270.00	378.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed staffing requirement to finish financial statement audit for Packard	1.2	240.00	288.00
01/23/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussion regarding impairment issues with S. Coulter	1.0	350.00	350.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for all re-mediated open controls at Steering	1.8	280.00	504.00
01/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 provision-to-return analysis	1.1	525.00	577.50
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: second quarter journal entry testing and support with D. Harding, Associate	0.7	240.00	168.00
01/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared the review notes for treasury management application	1.8	280.00	504.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes for Corp Tax application	0.4	480.00	192.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and updated engagement management (L. Tropea, T. McGowan) re: business cycle scope	1.3	480.00	624.00
01/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated open items list	0.9	390.00	351.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared design deficiencies for Hewlett Packard audit and SAP application audit	1.2	480.00	576.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made additional selections for Fixed Assets portion of property, plants, and equipment	1.3	200.00	260.00
01/23/06	TROPEA, LEONARD A	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Provided oversight to building audit checklist for year end close	1.0	525.00	525.00
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed cash account 1010 with Energy & Chassis General Accounting Supervisor	0.2	270.00	54.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated documentation of property testing	1.2	200.00	240.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed review notes re: revenue testing with D. Oduesso	0.5	480.00	240.00
01/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed preliminary review of ATA final	2.1	270.00	567.00
01/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing procedures for short term investments	3.4	200.00	680.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented account receivable recognitions	1.6	240.00	384.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended general computer control status update with M Harris	0.5	480.00	240.00
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: receivable allowance calculation for Delphi Steering	0.4	270.00	108.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Compared interim workpapers to updates for Financial Reporting and Treasury cycles	0.7	280.00	196.00
01/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed open accounting and auditing items with L. Marion and J. Aughton	1.5	650.00	975.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared analysis for open controls and deficient controls for all divisions	0.4	280.00	112.00
01/23/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized General Motors Systems documentation for review	1.2	290.00	348.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed inventory testing schedule	1.7	280.00	476.00

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01/23/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed to Delphi email re: control findings and meeting requests	0.5	650.00	325.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared income statement testing workpapers with detailed instructions for testing to be performed by staff	1.0	240.00	240.00
01/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Downloaded Delphi Thermal and Interior updated trial balance and compared to originally downloaded amounts	1.2	270.00	324.00
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: new fourth quarter receivables reserve calculation for Delphi Steering	0.5	270.00	135.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Cleared review notes for year-end Automotive Holdings Group Investments	0.4	200.00	80.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to international instruction questions from the Netherlands	0.5	490.00	245.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas re: open audit areas	0.7	270.00	189.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the audit file with updated management assessment templates	0.6	480.00	288.00
01/23/06	OFORI MANTE, RICHARD K	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi management prepared SFAS 142 valuation analysis for the following reporting units - Energy and Chassis reporting unit, Steering reporting unit	2.0	375.00	750.00
01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed open items list with internal control team for Delphi Steering division	1.5	240.00	360.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated payables lead by adding pre-petition balances	0.9	200.00	180.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented controls re-performed for Steering	0.6	280.00	168.00
01/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed prepaid deposit account with R. Burrell	0.4	200.00	80.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Obtained and reviewed pre and post petition liability categorization obtained from C. High and updated the liability audit workpapers accordingly	0.5	240.00	120.00
01/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list	1.3	270.00	351.00
01/23/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed current dataset for W.Butt	1.0	500.00	500.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and requested subsequent documentation re: sales and returns selections	0.9	270.00	243.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation and made sub-selections for accounts receivable to evaluate reasonableness and validity of entry	0.4	200.00	80.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to international instruction questions from Australia	0.3	490.00	147.00
01/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client to discuss short-term investments	1.8	200.00	360.00
01/23/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed Delphi staffing requirements with our scheduler	0.3	490.00	147.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: supporting documentation for property testing with K. Tanno, Associate	0.3	240.00	72.00
01/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed prior year Provision and prepared the 2004 Tax provision	2.0	295.00	590.00

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01/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions receivable confirmations	1.1	490.00	539.00
01/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated time reporting template for Delphi team	0.4	100.00	40.00
01/23/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control testing	0.9	650.00	585.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: debit memos	0.2	240.00	48.00
01/23/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: staffing	0.2	650.00	130.00
01/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: procedures that need to be performed with restatement entries that needed to agree to local ledger with W. Kwok, Deloitte Consultant	0.9	240.00	216.00
01/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Consolidated Journal Vouchers for client meeting	2.7	200.00	540.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Debriefed with L. Tropea re: Delphi business process scope	0.6	480.00	288.00
01/23/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in status meeting with M Crowley and L Marion	2.1	650.00	1,365.00
01/23/06	OFORI MANTE, RICHARD K	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and analyzed Delphi management prepared SFAS 142 valuation analysis for the following reporting units - Packard reporting unit, Product and Service Solutions reporting unit	2.0	375.00	750.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes for year-end Energy and Chassis Cash	0.5	200.00	100.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed shipping documents and invoices for Control Management Testing	0.3	280.00	84.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed revenue testing 8111 Sales Revenue	0.4	280.00	112.00
01/23/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated documentation for selections for the cost of sales accounts for plant 129	1.5	280.00	420.00
01/23/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Extracted negative time entries from October time detail of Delphi project team	3.4	375.00	1,275.00
01/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated control audit tool upload templates	3.2	280.00	896.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Referenced hard copy of reserve analysis	3.1	200.00	620.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed repairs and maintenance account detail from the general ledger	0.9	200.00	180.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed pre-inventory count and post adjustments	1.7	240.00	408.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Model Audit Programs workpapers for inventory and accounts receivable at interim	1.8	240.00	432.00
01/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for electronic trial balance application section application Change control	2.5	525.00	1,312.50
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed final rollforward procedures on other assets for Energy & Chassis	3.7	270.00	999.00
01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed inventory price testing selections with Delphi staff	1.8	240.00	432.00

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01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: open audit areas	0.7	240.00	168.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail correspondence from team re: Delphi business process testing	1.0	480.00	480.00
01/23/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with J. Erickson and A. Miller re: open items	1.0	525.00	525.00
01/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented other assets life insurance testing and provided further questions to client	3.1	270.00	837.00
01/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with J. Erickson and A. Nellis re: 2004 provision-to-return	0.5	525.00	262.50
01/23/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed manager notes on long term debt testing	1.0	240.00	240.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the meeting with E Rowe re: Delphi computer room audit	0.7	480.00	336.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with K. Tanielian re: Delphi open items listing	1.1	490.00	539.00
01/23/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and attended meeting with S. Szalony re: interim foreign reports	0.5	390.00	195.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed timekeeping template to be distributed to Delphi engagement team	0.9	490.00	441.00
01/23/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items tracker for all requests not received from client and sent to Deloitte Detroit	0.9	240.00	216.00
01/23/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: inventory book to physical adjustment schedule tie out to be performed with W. Kwok, Deloitte Consultant	0.5	240.00	120.00
01/23/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussion regarding impairment issues with D. Olmore	1.0	670.00	670.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed staff schedules re: additional resources available	1.0	480.00	480.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement testing approach for final	0.6	490.00	294.00
01/23/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of audit testing for Saginaw and Aftermarket divisions	0.5	650.00	325.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed planning and logistical items related to Packard	0.6	280.00	168.00
01/23/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated documentation of discussions concerning Journal entries being tested	1.9	200.00	380.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed accounts receivable detail re: debit and credit notes	0.8	270.00	216.00
01/23/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed 2004 Tax Provision with R. Favor	2.0	295.00	590.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international interim audit reports	1.0	440.00	440.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed inventory observation workpapers	0.9	490.00	441.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue business process for Saginaw	1.4	480.00	672.00
01/23/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. Silva re: restatement and other columns in the fixed asset rollforward	0.8	340.00	272.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis Fixed Asset Manager with R. Bellini re: fixed asset detail as compared to the rollforward as of 12/31/05	0.2	270.00	54.00
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: receivable billing and bad debt calculation supporting schedules	0.8	270.00	216.00
01/23/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with J. Peterson re: current project status, next steps, and issues	0.9	375.00	337.50
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed additional requests with client	0.2	200.00	40.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's Sarbanes fourth quarters roll forward requirements and results	0.7	480.00	336.00
01/23/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed with B. DGLinger the Plaintiff's appeal and the Pegasus carve out services; then Prepared for and discussed same topics with R. Young	1.6	650.00	1,040.00
01/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Hewlett Packard Toronto security	0.7	390.00	273.00
01/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Continued reviewing rollforward procedures for E&C, Corporate, T&I	3.8	650.00	2,470.00
01/23/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and discussed open item listing for meeting with L. Marion	1.8	650.00	1,170.00
01/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed miscellaneous accounts payable	2.5	200.00	500.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made sub-selections for Accrued Engineering	0.3	200.00	60.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Energy and Chassis division inventory balance detail from Hyperion	1.5	240.00	360.00
01/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing and documented results of Delphi Interior piece price special tooling ledger	2.3	270.00	621.00
01/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with K. Wallace re: fixed asset notes	0.5	240.00	120.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed fair value specialist model audit program and approach	2.5	440.00	1,100.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting accrual documentation	2.6	270.00	702.00
01/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review and upload of Delphi Grundig control audit tool templates	1.1	390.00	429.00
01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim property workpapers for Delphi Steering division	1.4	240.00	336.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented spend and rebill sections for special tools testing	1.9	200.00	380.00
01/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items related to non-US income taxes with J. Erickson and J. Urbaniak	1.0	390.00	390.00
01/23/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim reports from Morocco and Germany	2.5	390.00	975.00
01/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of general computer controls workpapers for electronic trial balance application section application Change control	3.8	525.00	1,995.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed comments on the restatement entries testing with M.Brenman, Audit Senior	0.4	280.00	112.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Inventory testing 5440 Schedule 10-B	0.6	280.00	168.00

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01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed procedures on client prepared calculation for billing adjustment reserve	2.7	270.00	729.00
01/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and discussed Luxembourg structure with J. Urbaniak	0.5	390.00	195.00
01/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Gathered and prepared list of Delphi headquarters team personnel numbers for time reporting purposes	1.4	100.00	140.00
01/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Updated scheduling of resources for Sarbanes audit	0.8	525.00	420.00
01/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Performed the security administration changes testing for North America	2.8	275.00	770.00
01/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared the review notes for the corptax application	1.2	280.00	336.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed audit approach for investments	0.9	440.00	396.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: fixed assets acquisitions for 2005 Property, Plant and Equipment	0.2	200.00	40.00
01/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed control audit tool issues with V. Ziemke	0.1	390.00	39.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with E Rowe for the Delphi computer room audit	0.2	480.00	96.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed supporting documentation for property testing with M.Brenman, senior	0.3	200.00	60.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared inventory capitalized variance analysis for Energy and Chassis division	2.6	240.00	624.00
01/23/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the operational expense testing workpaper	1.8	200.00	360.00
01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed interim accounts receivable balances with Delphi Steering division staff	1.1	240.00	264.00
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed final audit procedures on pre and post petition liabilities	1.1	270.00	297.00
01/23/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items list with A. Miller and R. Favor	1.0	525.00	525.00
01/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed prepaid account support	3.7	200.00	740.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Assessed remaining work required to complete prepaid assets at Delphi Product and Service Solutions	0.9	270.00	243.00
01/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated impact of catch-up adjustments on tooling	2.6	390.00	1,014.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy and Chassis inventory requests	1.4	240.00	336.00
01/23/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the validations received for Packard user access listings in the testing workpapers	1.0	275.00	275.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Developed an analysis of engagement financial information	1.0	440.00	440.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Cleared review notes for year-end Automotive Holdings Group Equity	0.4	200.00	80.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff re: questions with business process scope	0.4	480.00	192.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer controls scoping memos	0.7	480.00	336.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed reasonableness of support provided by client for year-end Energy and Chassis aging accounts receivable	0.6	200.00	120.00

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01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed final testing procedures on client prepared analysis of pre and post petition liabilities for the Delphi Steering division	3.3	270.00	891.00
01/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Assessed remaining work required to complete special tools	0.7	270.00	189.00
01/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Created worksheet to track fieldwork status	0.8	480.00	384.00
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed final rolforward procedures on accrued liabilities for Energy & Chassis	2.1	270.00	567.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis division inventory detail as provided by client for the book to physical adjustment	0.8	240.00	192.00
01/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed additional facts presented by management in e-mail correspondence to evaluate the impact on the accounting treatment of the Poland factored receivables	2.1	440.00	924.00
01/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed warranty supplemental model audit program	0.4	270.00	108.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes for year-end Energy and Chassis Equity	0.3	200.00	60.00
01/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared interim accounts receivable workpapers for Delphi Steering division	1.6	240.00	384.00
01/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with D. Moyer re: open items list	0.6	290.00	174.00
01/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and conference called with M Harris re: setting up a status meeting and application controls	0.3	480.00	144.00
01/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krauseneck re: open item status update for interim and final procedures	0.3	270.00	81.00
01/23/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of impairment issues (goodwill and asset)	1.5	650.00	975.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property testing workpaper and noted open items	0.9	200.00	180.00
01/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	1.0	525.00	525.00
01/23/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and participated in conference call and follow up calls with W. Butt re: re: current project status, next steps, issues, and dataset review	0.9	500.00	450.00
01/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Steering Financial Reporting cycle on manual workpapers	3.6	280.00	1,008.00
01/23/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed and re-performed Sarbanes controls testing for interim for all business cycles	3.9	280.00	1,092.00
01/23/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed tooling rebill selections with J. Lowry and N. Leach of Delphi	0.9	200.00	180.00
01/23/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim reports from Romania, Czech Republic, and the Netherlands	3.5	390.00	1,365.00
01/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed-up on various questions that arose during partner review of the environmental reserve	2.1	390.00	819.00
01/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: in transit inventory selections for the Noida location	1.4	240.00	336.00
01/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with D. Vogel re: Control Management Testing.	0.5	280.00	140.00
01/23/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to international instruction questions from Luxembourg	0.4	490.00	196.00

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01/23/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed general computer controls deficiency metric to identify trends in deficiencies	0.3	525.00	157.50
01/23/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Starr, Cost Supervisor, to discuss inventory journal vouchers and review support	1.4	240.00	336.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made sub-selections for general sub account	0.4	200.00	80.00
01/23/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed and footed year-end Energy and Chassis subledger reconciliation	2.4	200.00	480.00
01/23/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed questions with M. Brenman re: journal entry testing on 1/23/06	0.7	200.00	140.00
01/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided questions for E. Creech and G. Stevons on plant closure post-petition liability	1.1	270.00	297.00
01/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Researched through O. Onyewuotu and contacted staff for Delphi fee apps	0.4	500.00	200.00
01/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Compared received Interim Reports of Worldwide Audit Instructions to international list	0.9	100.00	90.00
01/24/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: updating the workpapers with documentation re: restatement and how it relates to prior year amounts with K. Tanno, Assistant	0.5	240.00	120.00
01/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Deloitte member firms request for services	1.1	490.00	539.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Composed workpaper for Delphi Product Service and Solutions for standard accounts in the first quarter of 2005	0.7	200.00	140.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with D. Vogel and R. Capogreco regarding follow up to previous journal entry testing meeting	2.4	200.00	480.00
01/24/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Revised audit open items list	0.5	340.00	170.00
01/24/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and prepared of Deferred Taxes workpapers for provision	1.7	295.00	501.50
01/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and modified Delphi open items listing	2.1	490.00	1,029.00
01/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed manager review of Thermal and Interior interim audit work on prepaids, other assets and warranty	3.8	390.00	1,482.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.8	270.00	216.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for D. Ralbusky open items for the Steering division and benefit liabilities	0.6	270.00	162.00
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Pulled information from SAP and reviewed year-end Energy and Chassis subledger reconciliation	2.7	200.00	540.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed Sarbanes - Oxley 99 journal entries for meeting with R. Nedadur	0.8	240.00	192.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Energy & Chassis supplemental model audit program for investments	0.4	270.00	108.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed property selections with J. Lowry, Delphi and obtained selection detail off her system	1.3	200.00	260.00
01/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed data received from Sedgwick used in worker's compensation valuation report	1.6	390.00	624.00

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01/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Contacted client to follow-up on status of Revenue and Expenditure cycle walkthrough open items	0.4	280.00	112.00
01/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and compiled source data for Oct/Nov monthlies and drafted email to B. Shoultz re: same	1.0	500.00	500.00
01/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and communicated the coordination of Latin America legal confirmations	1.7	390.00	663.00
01/24/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Posted audit adjustments to the adjustment sheet provided by the Detroit audit team	0.6	340.00	204.00
01/24/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and walked through third quarter DGL deliverable	1.5	450.00	675.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Referenced hard copy of amortization in special tools	0.6	200.00	120.00
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: inventory Company Journal Vouchers' with client	0.4	270.00	108.00
01/24/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: staffing for the audit with B. Snyder, Senior Manager	0.3	240.00	72.00
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed for reasonableness year-end Energy and Chassis aging accounts receivable	2.2	200.00	440.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed revenue cut off testing 8115 Control Management Testing	0.5	280.00	140.00
01/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reconciled inventory sub-account detail to entire inventory balance for Energy and Chassis division	1.6	240.00	384.00
01/24/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussion regarding impairment issues with D. Olmore	1.0	670.00	670.00
01/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Voicemails for the Delphi Sarbanes - Oxley procedures	0.1	525.00	52.50
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed support provided for inventory price testing selections	0.7	240.00	168.00
01/24/06	OFORI MANTE, RICHARD K	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated on initial conference call with auditors to review the allocation of work and discuss project	0.5	375.00	187.50
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed supporting documentation provided by client for Energy and Chassis accounts receivable	2.1	200.00	420.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated detailed open items list for the client	0.4	270.00	108.00
01/24/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in status discussion with J Badie re: the status of the Financial Reporting cycle for Delphi Product and Service Solutions	0.5	280.00	140.00
01/24/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in audit team fraud discussion led by J. Aukerman, Partner	0.6	490.00	294.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented final year end procedures re: core reserve analysis	1.9	270.00	513.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open issues to discuss with D. Vogel and R. Capogreco	1.2	200.00	240.00
01/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed new validation templates for Financial Reporting and Treasury to determine if Deloitte comments were addressed	2.3	280.00	644.00
01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented investment dividend activity	1.5	200.00	300.00
01/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to business process questions re: testing in Mexico	0.4	480.00	192.00

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01/24/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed audit completion timeline with M. Brenman, Senior	0.2	490.00	98.00
01/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed goodwill and fixed asset analyses with fair value specialist	1.7	650.00	1,105.00
01/24/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with M. Starr, Inventory Supervisor, to discuss various inventory journal vouchers and review support	0.6	240.00	144.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Wrote e-mails and called individuals who I needed to obtain support from	1.2	200.00	240.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared listing of items available for manager review for Automotive Holdings Group	0.2	270.00	54.00
01/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax audit area status	0.3	490.00	147.00
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client's legal department summary of environmental matters	3.5	270.00	945.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued to consolidate spreadsheets containing entries to be tested into journal entry Workpaper	2.3	200.00	460.00
01/24/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated the selections for the third quarter digital general ledger	2.0	280.00	560.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with the client re: supporting documentation for warranty and commission reserves	1.4	270.00	378.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented detail of new receivable accounts as of year end for Delphi Steering	0.6	270.00	162.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: missing support for sales and returns selections	0.4	270.00	108.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list with internal control team for Delphi Steering division	0.3	240.00	72.00
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent global trial balances to participating offices auditing Delphi divisions	0.6	270.00	162.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Composed preliminary documentation of Sarbanes - Oxley 99 journal entry selections	1.4	240.00	336.00
01/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Created constraints issues list	0.7	290.00	203.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: Sarbanes - Oxley 99 instruction	0.3	240.00	72.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed invoices for special tools selections and documented findings	1.1	200.00	220.00
01/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated impact of supplemental audit procedures within audit scope	2.9	390.00	1,131.00
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and attended meeting to discuss journal entry testing analysis with Deloitte Data Quality and Integrity group	0.8	270.00	216.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed Prepaid Expenses model audit program	0.9	270.00	243.00
01/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and organized shared drive folders for pbc requests received and updated open items list	0.6	290.00	174.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented property testing selections	0.6	200.00	120.00

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01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed wire verification with C. Hewl	0.3	200.00	60.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared meeting with D. Vogel re: revenue cut off testing 8115	0.5	280.00	140.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented selections related to cancellation claims for Delphi Steering division	1.7	270.00	459.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed special tool testing	1.6	270.00	432.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated rollforward procedures and reference to model audit programs for cash, investments, long term debt and equity for Automotive Holdings Group.	0.8	270.00	216.00
01/24/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Participated on Sarbanes - Oxley 99 fraud brainstorming conference call with audit team	0.5	650.00	325.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the fourth quarter journal entry testing with new information and made notes regarding incomplete support	2.0	200.00	400.00
01/24/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: jobs bank, binder storage and planning	0.3	650.00	195.00
01/24/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: restatement entries tie out with W. Kwok, Deloitte Consultant	0.6	240.00	144.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable workpapers for Delphi Steering division based on auditing procedures performed and discussions held with Delphi staff	1.2	240.00	288.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with S. Bratberg re: Sales price	0.6	280.00	168.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with P. Krantz re: customer specific retro payment	0.5	240.00	120.00
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided status update on Thermal and Interior audit procedures to E. Creech, D. Greenbury, D. Praus, and N. Sweeney	1.8	270.00	486.00
01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed prepaid tax support	2.5	200.00	500.00
01/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched FAS142 and 144 impairment issues and discussed with M. Crowley and S. Szalony	2.2	650.00	1,430.00
01/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list file for 1/24/2006	0.8	290.00	232.00
01/24/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the audit team fraud discussion by reviewing risk areas and prior year workpapers	0.3	240.00	72.00
01/24/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussion regarding impairment issues with S. Coulter	1.0	350.00	350.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the plant accounts payable account	2.4	270.00	648.00
01/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/24	0.8	100.00	80.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property and special tools final procedures with R. Bellini	0.6	270.00	162.00
01/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Invoice Cancellation Form for audit invoice	0.8	100.00	80.00

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01/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to business process questions re: testing in India	0.3	480.00	144.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed with client re: open requested items for operations testing at headquarters	0.4	270.00	108.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: billing adjustment calculation greater than 1 year old	0.4	270.00	108.00
01/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list file for 1/24/2006	2.4	290.00	696.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented duraswitch analysis workpaper and hard copy	2.2	200.00	440.00
01/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the security administration changes testing procedures and test results for North America	2.1	275.00	577.50
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out client's present valued environmental reserve to supporting documentation	4.0	270.00	1,080.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: MCPU accounting procedure	0.3	240.00	72.00
01/24/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and participated in conference call with K. Urek, T. Sticklinski, S. Jain re: SAS 99 deliverable	0.9	490.00	441.00
01/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed Delphi General Ledger application exception with M Whiteman	1.5	280.00	420.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed restatement entries tie out with M.Brenman, Audit Senior	0.6	280.00	168.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Brenman, Audit Senior re: income statement analytic fluctuation analysis and procedures	0.5	280.00	140.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts receivable variances between interim and final with Delphi Steering divisional staff	0.7	240.00	168.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated restatement entries testing	1.5	280.00	420.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed final joint venture balances with Delphi Steering division staff	1.3	240.00	312.00
01/24/06	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff re: questions with business process fieldwork	2.3	480.00	1,104.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared confirmation for accounts receivable testing	0.4	240.00	96.00
01/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager to discuss joint venture investments	1.6	240.00	384.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in audit team fraud discussion let by J. Aukerman, Partner	0.6	280.00	168.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented warranty reserve breakout between pre and post petition liabilities	0.9	270.00	243.00
01/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted in house counsel legal letter request for Poland factoring agreement	2.5	440.00	1,100.00
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with E. Ludtke re: Sarbanes - Oxley 99 first quarter & second quarter testing procedures	1.4	270.00	378.00
01/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Corporate Headquarters business process documentation in preparation for business process testing	1.7	280.00	476.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Tomas re: Sarbanes - Oxley 99 testing procedures	0.3	270.00	81.00
01/24/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Extracted negative entries from Delphi November time detail	2.3	375.00	862.50

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01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed the Intangibles and Other Assets model audit program	0.8	270.00	216.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed testing of amortization procedures	1.3	200.00	260.00
01/24/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and participated in discussion with the Thermal and Interior ICC contact re: the Thermal and Interior business controls testing workpapers	0.5	280.00	140.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed updating the workpapers with documentation re: restatement and how it relates to prior year amounts with M.Brenman, senior	0.5	200.00	100.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed variances between general ledger and subledger for property accounts with selections with Delphi staff	0.9	240.00	216.00
01/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated joint venture analysis for Energy and Chassis division	2.7	240.00	648.00
01/24/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed and documented audit workpapers for the Revenue business cycle	1.9	280.00	532.00
01/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended discussion with B. Plumb, M. Crowley, J. Wichard re: management's asset impairment analysis	2.0	440.00	880.00
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: with client to provide further questions on environmental reserve	0.6	270.00	162.00
01/24/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Researched the method for the reconciliation for last year and reconciled the journal entry files to the trial balance for the Mexico plants for the first three quarters	3.9	280.00	1,092.00
01/24/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed initial assessment controls testing of the Delphi Product and Service Solutions Fixed Assets business cycle management assessment	2.7	280.00	756.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: billing adjustment reserve recorded for Delphi Steering	0.2	270.00	54.00
01/24/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 deliverable for Delphi general ledger units	2.2	490.00	1,078.00
01/24/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed Delphi staffing requirements with our scheduler	0.4	490.00	196.00
01/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided feedback on open items list set-up	0.8	390.00	312.00
01/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed change control documentation requests for corporate headquarters computer room with R Moloch	2.9	280.00	812.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed plant accrual support sent from the client	0.3	270.00	81.00
01/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested re-performance of Financial Reporting control activities	2.2	280.00	616.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Planned procedures for short-term investment testing	3.2	200.00	640.00
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented support received for Delphi Thermal construction work in progress asset testing	2.1	270.00	567.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krauseneck re: status of open items list	0.3	270.00	81.00

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01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Performed trial balance reconciliation for statement of auditing standard 99 on third quarter Delphi General Ledger trial balances	1.2	270.00	324.00
01/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up and discussed with K. Terrace re: Missing workpaper binders for year ended 2004	0.6	100.00	60.00
01/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail correspondence from team re: Delphi business process testing	0.7	480.00	336.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with J. Tomas re: to XM subsidy accounting procedures	0.3	270.00	81.00
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager re: Special Tools	0.6	200.00	120.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed manual workpapers for Energy & Chassis investments	1.6	270.00	432.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and documented supporting schedules for greater than year old receivables in reserve analysis	1.1	270.00	297.00
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: reconciliation of Special Tooling spreadsheet	0.2	200.00	40.00
01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed miscellaneous accounts receivable account with T. Pionk	0.4	200.00	80.00
01/24/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated daily open items list	0.5	440.00	220.00
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: debt outstanding items and set up meeting with client	0.4	270.00	108.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with client re: a specific potential liability reserve	0.7	270.00	189.00
01/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and binded Attachment C Final Report of the Delphi Worldwide Audit Instructions and provided to N. Bahan and S. Szalony for review on 1/24/06	1.2	100.00	120.00
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed and documented testing procedures for Delphi Thermal and Interior contract cancellation costs	1.7	270.00	459.00
01/24/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the trial balance into the statistical analysis system for the fourth quarter digital general ledger	2.6	280.00	728.00
01/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for delivery to the client representatives	2.0	290.00	580.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the supporting accrued liability support	3.3	270.00	891.00
01/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed Poland factoring memo with A. Brazier (client) and S. Van Dyke (client) to resolve questions on agreements terms	1.0	440.00	440.00
01/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and communicated statutory requirements in Malaysia	0.4	390.00	156.00
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed supporting documentation provided by client for Energy and Chassis Property, Plant, & Equipment	1.7	200.00	340.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Composed workpapers for Delphi Product Service and Solutions for non-standard accounts in first quarter of 2005	0.9	200.00	180.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Composed workpaper for Delphi Product Service and Solutions for standard accounts in the second quarter of 2005	0.7	200.00	140.00
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed follow-up procedures on Delphi Thermal fixed asset selected for beginning balance verification with P. Engels	1.3	270.00	351.00

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01/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted reminder message to the participating office partner re: supplemental instructions and resolved questions from our participating offices	2.5	440.00	1,100.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Composed workpaper for Delphi Product Service and Solutions for non-standard accounts in second quarter of 2005	0.9	200.00	180.00
01/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Created worksheet to track business process conclusion per trial balance	0.3	480.00	144.00
01/24/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in audit team fraud discussion let by J. Aukerman, Partner; also present at discussion: B. Snyder, M. Blank, D. Harding, K. Tanno and W. Kwok	0.6	240.00	144.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed non-productive inventory analysis with Delphi Steering division staff	1.4	240.00	336.00
01/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated issues identified in accounts receivable	3.4	390.00	1,326.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis investments for interim and final	2.8	270.00	756.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: open receivables questions and sales contract testing selections	0.5	270.00	135.00
01/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Summary of Findings for Financial Reporting cycle to determine open and deficient controls	2.1	280.00	588.00
01/24/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Resolved the problems about the unique journal entry id and the blank journal entry descriptions	1.5	280.00	420.00
01/24/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed workpapers for Provision to Return	2.5	295.00	737.50
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented support received for inventory price testing selections from Delphi staff	1.2	240.00	288.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up with clients on requests for open item information and documents	2.3	200.00	460.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions relating to Delphi Product Service and Solutions accounts	1.1	200.00	220.00
01/24/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed staffing for the audit with M. Brenman, Senior	0.3	490.00	147.00
01/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Researched accounting for possible plant closing	1.6	390.00	624.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations for variances in property accounts as received from Delphi staff	1.9	240.00	456.00
01/24/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed restatement entries tie out workpaper and communicated results to Deloitte Detroit	0.7	240.00	168.00
01/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed goodwill impairment analysis with M. Crowley and R. Ofori Mante	0.5	440.00	220.00
01/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for, discussed engagement status with team	0.6	650.00	390.00
01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed prepaid tax with C. Paulin	0.3	200.00	60.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed income statement analytic fluctuation analysis	1.4	280.00	392.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Harrington re: core reserve calculation for year end 2005	0.7	270.00	189.00
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed Delphi Thermal and Interior's method of calculating freight liability with D. Conlon	0.8	270.00	216.00

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01/24/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated inventory workpapers	3.1	340.00	1,054.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Verified existence of CIP selections through phone call with M. Ellsworth, Delphi	0.5	200.00	100.00
01/24/06	TROPEA, LEONARD A	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and conference called with T. Bomberski concerning internal control deficiencies	1.0	525.00	525.00
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: additional sub-selections from Energy and Chassis accounts receivable	0.6	200.00	120.00
01/24/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Coordinated a meeting with E. Davis and K. Kuntz re: differences between the tag control and final inventory compilation	0.4	340.00	136.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on cash for Energy & Chassis	0.4	270.00	108.00
01/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Determined the extent of audit procedures for Delphi ASEC Tulsa location	1.5	440.00	660.00
01/24/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed lead sheets for all substantive areas for presents of appropriate documentation re: restatement related to prior year amounts	1.1	240.00	264.00
01/24/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed income statement analytic fluctuation analysis and procedures to be performed with W. Kwok, Deloitte Consultant	0.5	240.00	120.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Sarbanes - Oxley 99 journal entry selections	3.4	240.00	816.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented and identified questions re: holdback construction liability account for Delphi Steering	0.7	270.00	189.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Sarbanes - Oxley 99 journal entry selections	1.8	240.00	432.00
01/24/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared listing of open items and issues for Europe interim reporting packages	3.0	390.00	1,170.00
01/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched new management representation letter form in order for Deloitte to provide client with understanding of changes and update	1.1	270.00	297.00
01/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed current audit status and estimates to complete	1.1	650.00	715.00
01/24/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared selections for SAS 99 deliverable for Delphi general ledger units	3.1	490.00	1,519.00
01/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy and Chassis division workpaper for negative inventory	3.1	240.00	744.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented auditing procedures performed on final property balances for Delphi Steering division	1.7	240.00	408.00
01/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Helped audit and consulting staff with technical issues	2.6	280.00	728.00
01/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the general access review results of Delphi for the Tier I systems in the audit workpapers	1.8	275.00	495.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with M. Brenman concerning Global analytic Review for fourth quarter	0.9	200.00	180.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes from revenue testing Sales Revenue	0.8	280.00	224.00
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: Sarbanes - Oxley 99 journal entry selections	0.9	240.00	216.00

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01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed the Long Term Debt model audit program for Energy & Chassis	1.2	270.00	324.00
01/24/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended a Delphi Sarbanes - Oxley Business process status meeting with V Ziemke and D Rhoades	1.1	280.00	308.00
01/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated on teleconference discussion with J. Wichard in National Office re: impairment issues recorded	1.3	650.00	845.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: warranty open items and cancellation claim detail	0.3	270.00	81.00
01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed investment reconciliations	2.1	200.00	420.00
01/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final joint venture workpapers for Delphi Steering division	0.8	240.00	192.00
01/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed goodwill and fixed asset impairment accounting with J. Wichard, B. Plumb and S. Szalony	2.6	650.00	1,690.00
01/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: audit completion timeline with B. Snyder, Senior Manager	0.2	240.00	48.00
01/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions receivable confirmations	0.2	490.00	98.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with I. Smith re: Restatement Entries	0.8	280.00	224.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed income statement analytic fluctuation analysis	0.9	280.00	252.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Delphi Steering	0.6	270.00	162.00
01/24/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued to prepare audit team response to supplemental audit instructions provided by the Detroit audit team	2.4	340.00	816.00
01/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated 1/24/2006 open items list	3.3	290.00	957.00
01/24/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi management assessment and re-performed the Revenue cycle controls testing for the Saginaw division.	3.7	280.00	1,036.00
01/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with Delphi support team to reinstate access to the European systems and gather the outstanding access forms to complete the security administration testing	0.7	275.00	192.50
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with J. Austen and W. Zientara to obtain understanding of procedures performed to create pre-petition liability for outstanding Delphi Thermal and Interior special tooling spending requisitions	2.2	270.00	594.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented notes receivable activity as of year end for Steering division	1.5	270.00	405.00
01/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: global analytic review procedures to be performed for year end with D. Harding, Associate	0.9	240.00	216.00
01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented investment income activity	3.5	200.00	700.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed timeline of open items for final testing	0.5	200.00	100.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated inventory testing schedule	0.7	280.00	196.00
01/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Revised team email drafted by W. Butt	0.3	500.00	150.00

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01/24/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with client re: Deferred Tax balance sheets	0.3	295.00	88.50
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented intangible asset accounts for final testing procedures	0.7	270.00	189.00
01/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	0.6	525.00	315.00
01/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement testing approach for final	0.7	490.00	343.00
01/24/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared workpapers for Provision to Return	3.5	295.00	1,032.50
01/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed new validation templates for Financial Reporting to determine if Deloitte comments were addressed	3.5	280.00	980.00
01/24/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: jobs bank and planning	0.2	650.00	130.00
01/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up fourth quarter global trial balance date for Packard for the analytic review	3.0	240.00	720.00
01/24/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim reports from Poland and South Africa and Spain	3.5	390.00	1,365.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in audit team fraud discussion let by J. Aukerman, Partner, also present at discussion B. Snyder, M. Blank, D. Harding, K. Tanno and W. Kwok	0.6	200.00	120.00
01/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the security administration forms testing procedures and test results for North America	3.4	275.00	935.00
01/24/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional time datasets for first monthly, group 2	3.2	375.00	1,200.00
01/24/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Special Tools rollforward	1.2	200.00	240.00
01/24/06	WICHARD, JOHN E JR	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched re: Accounting for FAS 144 Impairments	2.5	525.00	1,312.50
01/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Model Audit Program workpapers for fixed assets testing at interim	1.5	240.00	360.00
01/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with R. Rodriguez, Inventory, re: JV 53 for inventory	0.9	240.00	216.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed revenue cut off testing Control Management Testing	0.9	280.00	252.00
01/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed prepaid asset testing	0.7	270.00	189.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in audit team fraud discussion let by J. Aukerman, Partner; also present at discussion B. Snyder, M. Blank, D. Harding, K. Tanno and W. Kwok	0.6	200.00	120.00
01/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed Energy and Chassis division joint venture investment review notes	3.4	240.00	816.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the third quarter journal entry testing with new information and made notes regarding incomplete support	1.0	200.00	200.00
01/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: revenue cut off testing and required supporting documents with W. Kwok, Deloitte Consultant	0.3	240.00	72.00
01/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared a timeline containing status of the audit areas and Sarbanes	1.5	240.00	360.00
01/24/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes taken in meetings for global analytic review and updated the workpaper per the meeting	0.8	200.00	160.00

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01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed testing of closed projects procedures	0.9	200.00	180.00
01/24/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Participated in a call for the deliverable with D. Moyer, K. Urek and T. Sticklinski	1.0	280.00	280.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed revenue cut off testing with M.Brenman, Audit Senior	0.3	280.00	84.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared listing of items available for manager review for Energy & Chassis	0.3	270.00	81.00
01/24/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on updating and tying out prepaid lead to hard copies	1.9	200.00	380.00
01/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided guidance for Delphi Thermal and Interior investments rollforward testing	2.1	270.00	567.00
01/24/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Revised documentation of investments based on information provided by M. McWhorter	1.8	340.00	612.00
01/24/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional time datasets for first monthly, group 3	2.2	375.00	825.00
01/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email to Delphi Finance Directors re: Open Item List	0.6	100.00	60.00
01/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented thermal and interior prepaids for final audit procedures	1.4	200.00	280.00
01/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: SAS 99 testing procedures with A. Bacarella	1.3	200.00	260.00
01/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with J. Yuhasz, Inventory Supervisor, to discuss physical inventory adjustment schedules and open items	0.7	240.00	168.00
01/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with G. Chopto re: Restatement Entries	0.9	280.00	252.00
01/24/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with the Delphi Information Technology department re: agential access	0.7	340.00	238.00
01/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed joint venture investment notes and rollforward with E. Hoch	1.6	270.00	432.00
01/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with K. Roger and J. Harrington re: core reserve part detail	0.2	270.00	54.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed bad debt expense amount recorded on analysis with D. Gustin	0.1	270.00	27.00
01/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared communication to Delphi France	0.1	390.00	39.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Adjusted restatement workpaper totals for restatements	2.9	200.00	580.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented response to questions on the multifunction switch warranty analysis prepared by Delphi Steering	1.1	270.00	297.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed income statement analytic fluctuation analysis	0.4	280.00	112.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited plant accounts payable	3.2	270.00	864.00
01/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: control activity deficiencies found at benchmarking workpapers with W. Kwok, Deloitte Consultant	0.5	240.00	120.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Made shipment selections for revenue recognition cutoff procedures for the Steering division	0.4	270.00	108.00
01/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Formatted Hyperion trial balances for Delphi headquarters and global headquarters	2.3	270.00	621.00

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01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail from team re: Delphi business process testing	1.1	480.00	528.00
01/25/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: procedures to perform in respect to questions to Ernst & Young re: Sarbanes - Oxley testing performed and reviewing final version of Ernst & Young control templates with W. Kwok, Deloitte Consultant	1.4	240.00	336.00
01/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed carve out audit of Pegasus with S. Coulter; emailed B. DGLinger with the updated information	1.1	650.00	715.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and contacted R Lazaro for additional audit information for the Hewlett Packard audit	0.4	480.00	192.00
01/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared communication to Delphi Grundig	0.1	390.00	39.00
01/25/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed staffing with J. Peterson	0.8	500.00	400.00
01/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up with R. Salac and Deloitte Time and Expense (DTE) re: access for C. Rainey to input time and expense on behalf of Delphi engagement team	0.6	100.00	60.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items listing for daily items received/requested	0.6	390.00	234.00
01/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted seniors and staff re: supporting documentation retention for review purposes	0.2	270.00	54.00
01/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed impaired asset rollforward	3.2	390.00	1,248.00
01/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Completed SAP information security specific workplan and loaded into control audit tool	1.6	390.00	624.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed procedures to perform from Ernst & Young Sarbanes - Oxley testing	0.5	280.00	140.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated documentation re: certain investment guaranteed payments	0.8	200.00	160.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed performance re: testing workpapers with D. Odueso	0.4	480.00	192.00
01/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed with K. Fleming the threshold testing for roll-forward procedures and the instructions to units	1.3	650.00	845.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Worked on the preparation of the fourth quarter global fluctuations	1.3	270.00	351.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Ernst & Young Sarbanes - Oxley Fixed Asset deficiency list	1.3	280.00	364.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: open items on the detailed items list	0.3	270.00	81.00
01/25/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Resolved the problems for accessing the FTP site	0.6	280.00	168.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented other income and expense accounts for Delphi Steering as of 12/31/05	3.4	270.00	918.00
01/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared communication to Germany team with instructions for control audit tool template completion.	0.2	390.00	78.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed general computer controls deficiency metric	0.3	525.00	157.50
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented summary of purposed adjustments noted in the receivable reserve analysis	0.3	270.00	81.00

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01/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed compliance with accounting pronouncement checklist and researched applicable guidance and its relation to Delphi	3.1	270.00	837.00
01/25/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Finalized reconciliation of third quarter trial balances for Delphi General Ledger accounting system	0.4	270.00	108.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client amount differences for Intercompany Profit in Inventory eliminations	0.6	200.00	120.00
01/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance for Delphi accounts receivable open invoice testing	1.9	270.00	513.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the SAP application information security workpapers	1.0	480.00	480.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with the client to discuss the warranty analysis	0.5	270.00	135.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed re: account payables accruals recorded as of 12/31/05 including split between post and pre petition activity	0.7	270.00	189.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open procedures to audit the environmental accrual environmental	0.4	390.00	156.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the consolidated General Motors applications workpapers	2.8	480.00	1,344.00
01/25/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Obtained and reviewed the restatement footnote disclosure in Delphi financial statement in accordance with partner suggestion during the audit team fraud discussion	1.1	240.00	264.00
01/25/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: first quarter journal entry testing and support with D. Harding, Associate	0.3	240.00	72.00
01/25/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim reporting packages for North and South America	2.0	390.00	780.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final inventory workpapers for Delphi Steering division based on procedures performed	1.9	240.00	456.00
01/25/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: staffing requirements necessary to complete audit work and addressed questions re: income statement testing with B. Snyder, Senior Manager	0.5	240.00	120.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for electronic trial balance application section Information security	3.0	525.00	1,575.00
01/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi's audit committee presentation and discussed with M. Crowley	2.7	650.00	1,755.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed listing to determine 2005 Corporate Audit Reports not received	0.2	390.00	78.00
01/25/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager re: Accounts Receivable Allowance for Doubtful Accounts for Energy & Chassis and how to clear review notes	1.3	200.00	260.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with J. Clark re: the status of the various audit areas	0.6	340.00	204.00
01/25/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with the client - internal controls coordinator at the Thermal and Interior site re: the division's interim and year-end Sarbanes - Oxley working papers for review	1.9	280.00	532.00
01/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items file for 1/25/2006	1.2	290.00	348.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory observation workpapers	0.9	340.00	306.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated SAP application scoping and summary memo	0.7	480.00	336.00

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01/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated FASB Statement 112 accounting related to Delphi's employee contracts	3.8	650.00	2,470.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process testing	0.5	480.00	240.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Bramer re: warranty and legal account reconciliations	1.7	200.00	340.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed control activity gaps in Sarbanes - Oxley testing per benchmarking workpapers	0.4	280.00	112.00
01/25/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Created budget model for D. Moyer and drafted explanatory email re: same	0.8	500.00	400.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and documented analysis of potential Delphi liability related to the multifunction switch	1.6	270.00	432.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented accounts receivable allowance	2.2	200.00	440.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the SAP application change control workpapers	1.7	480.00	816.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented analytic expectation for the holdback account as of 12/31/05 for Delphi Steering	0.5	270.00	135.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Documented computer system, Delphi General Ledger, journal entry originators	2.3	200.00	460.00
01/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and researched French factoring agreement amendment	2.0	440.00	880.00
01/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed accounts receivable review notes from manager with E. Schrot	1.2	270.00	324.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Q1 and Q2 entries to fill in any miscellaneous information	1.7	200.00	340.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed control activity deficiencies found at benchmarking workpapers with M. Brenman, Audit Senior	0.5	280.00	140.00
01/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared materials for cash and debt meeting with client	0.8	270.00	216.00
01/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Revised independent test request list based on deficiency status	0.6	280.00	168.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with the client to discuss the supporting documentation for brand accruals	0.7	270.00	189.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Read accounting memos prepared during the fourth quarter by Delphi Steering division	0.6	270.00	162.00
01/25/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Initiated SAS 57 review and reviewed draft analysis	2.0	750.00	1,500.00
01/25/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed international audit related and non audit services detail	1.6	490.00	784.00
01/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and responded to Delphi emails, re: jobs bank, binder storage and planning	0.3	650.00	195.00
01/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued tested within Financial Reporting cycle for Related Party reconciliation control	1.2	280.00	336.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: the mapping of SAP to Hyperion process	0.4	270.00	108.00
01/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/25	0.8	100.00	80.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed for the Hummer warranty gear accrual recorded in December for Steering division	0.2	270.00	54.00

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01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with P Pollack (client) re: the XM Flextronics subsidy and reserve	0.3	270.00	81.00
01/25/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed status of Delphi SOD with internal team	0.5	525.00	262.50
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Assessed the amortization period related to Delphi's Takata licensing agreement	1.2	340.00	408.00
01/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Helped audit staff with excel documentation issues	2.4	280.00	672.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed thermal and interior interim other assets review notes	0.7	200.00	140.00
01/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions with W. Kwok, Deloitte Consultant re: following through Ernst and Young response to Deloitte questions for Sarbanes - Oxley	1.1	240.00	264.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and conference called with T. Bomberski concerning segregation of duties audit	0.8	525.00	420.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed log to determine final accounting memos received	0.4	390.00	156.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled control activity gaps in Sarbanes - Oxley testing per benchmarking Financial Reporting Cycle	0.7	280.00	196.00
01/25/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional time datasets for first monthly, group 5	3.8	375.00	1,425.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final property workpapers for Delphi Steering division based on procedures performed	1.6	240.00	384.00
01/25/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed initial management assessment of the Thermal and Interior interim Sarbanes - Oxley controls validation.	3.8	280.00	1,064.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated special tools lead variances due to asset impairment	1.2	200.00	240.00
01/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with G. Chopko, OAS re: restatement	0.7	240.00	168.00
01/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed review notes and finalized testing for Delphi Thermal and Interior warranty reserve	0.8	270.00	216.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented support from discussions with C. High	1.6	200.00	320.00
01/25/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reconciled the trial balance in us dollar to the journal entry file for Mexico plants for the first three quarters	4.0	280.00	1,120.00
01/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed asset impairment research provided from our research group	0.7	650.00	455.00
01/25/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed year-end Energy & Chassis aging accounts receivable	1.3	200.00	260.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. McWhorter re: investments, journal entry testing, and other open items	1.9	340.00	646.00
01/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed checklist related to Delphi's accounting and reporting requirements	1.6	650.00	1,040.00
01/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared testing and reviewed list of benefit plan employees and verified they were current employees	0.7	100.00	70.00

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01/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email message to international teams re: late response of Delphi Audit and Non-Audit Services	0.3	100.00	30.00
01/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed reliance issues within Financial Reporting to determine if re-performance testing should continue	2.1	280.00	588.00
01/25/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed staffing with J. Peterson	0.4	300.00	120.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Kruseneck re: update of Delphi Steering open items	0.4	270.00	108.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed accounts receivable review notes with K. Urek	1.2	200.00	240.00
01/25/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: Special Tooling rollforward	0.4	200.00	80.00
01/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with J. Hasse re: extra space for Deloitte team	0.4	100.00	40.00
01/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement detail testing file for Packard	0.7	490.00	343.00
01/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculation of foreign exchange net present values interim	2.4	240.00	576.00
01/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended a meeting with M Bonk of Delphi to discuss corp tax	1.7	280.00	476.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled on control activity gaps in Sarbanes - Oxley testing per benchmarking Fixed Asset	0.2	280.00	56.00
01/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Delphi General Ledger application roll forward and exception testing	1.5	280.00	420.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed asset impairment analysis	0.9	200.00	180.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the fourth quarter global fluctuations	0.5	270.00	135.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client and A. Bacarella re: cash and debt testing and requests	0.9	200.00	180.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corresponded with J. Lowry to confirm a journal entry sum total	1.9	200.00	380.00
01/25/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Composed closing review notes for interim Energy & Chassis accounts receivable	2.3	200.00	460.00
01/25/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Performed analysis of the Delphi international Controls - Ineffective controls and documented the same	3.9	280.00	1,092.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed updated workpapers for Hewlett Packard data center audit	1.2	480.00	576.00
01/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Tested internet functionality of the C building for external Deloitte staff	1.9	280.00	532.00
01/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied foreign exchange net present values interim	2.6	240.00	624.00
01/25/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed the deferred taxes for the 2004 provision	2.6	295.00	767.00
01/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client and E. Ludtke re: cash and debt testing and requests	0.9	270.00	243.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented and reviewed warranty and legal reserve rollforward on 1/25/06	2.5	200.00	500.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created workpapers according to information recalculated from intercompany profit in inventory accounts	2.1	200.00	420.00

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01/25/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the documentation received so far for the segregation of duties program from the program manager to determine any outstanding documentation to be requested to complete the audit workpapers	1.4	275.00	385.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated property lead variance tickmark due to asset impairment	0.6	200.00	120.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded information from Hyperion for the Saginaw trial balances	0.8	200.00	160.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented summary of purposed adjustments noted in the accrued liability section for the Delphi Steering division	0.9	270.00	243.00
01/25/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Packard open items and staffing request	0.9	490.00	441.00
01/25/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated documentation based on discussion with J. Erickson and returned deferred tax binders to client	0.4	295.00	118.00
01/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the planning documentation to determine the applicability for discussion with respective country partners	1.0	440.00	440.00
01/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded inventory balance by plant detail	3.1	240.00	744.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with L. Tropea re: business process testing procedures	1.0	480.00	480.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed status of final work and open items	0.6	200.00	120.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed thermal and interior interim accounts receivable review notes	2.4	200.00	480.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client different marketable securities accounts and average monthly balances for those accounts	0.8	200.00	160.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the supporting documentation provided for the brand accrual	0.3	270.00	81.00
01/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared projects and workpapers with detailed instructions for testing to be performed by staff	1.2	240.00	288.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed inventory variance analysis with Delphi staff	0.9	240.00	216.00
01/25/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails, re: jobs bank	0.6	650.00	390.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	1.0	525.00	525.00
01/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued testing within Financial Reporting cycle for Journal Voucher control activity	2.3	280.00	644.00
01/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles for impact on audit procedures and modified audit procedures	0.5	440.00	220.00
01/25/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Resolved the data quest for digital general ledger for the fourth quarter	2.5	280.00	700.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corresponded via e-mail to follow up re: questions and requests for additional information with J. Yuhasz, D. Vogel, T. Thermine	0.4	200.00	80.00
01/25/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time of partners on Delphi project	2.6	375.00	975.00
01/25/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed of the division's business controls validation documents	1.2	280.00	336.00

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01/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items status tracker	1.8	270.00	486.00
01/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed open items list with S. Szalony as to Energy and Chassis division and J. Brooks request for data	0.8	650.00	520.00
01/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented testing of Information Security related to General Motors hosted systems, specifically controls related to passwords and emergency access	0.2	390.00	78.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed procedures to perform in respect to questions to Ernst & Young re: Sarbanes - Oxley testing performed and reviewing final version of Ernst & Young control templates with M.Brenman, Audit Senior	1.4	280.00	392.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed control activity gaps in Sarbanes - Oxley testing per benchmarking workpapers with M.Brenman, Audit Senior	0.7	280.00	196.00
01/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated the cost to have a client document translated from French to English	1.0	440.00	440.00
01/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared inventory capitalization analysis	3.4	240.00	816.00
01/25/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the Steering user listings report received from the internal control coordinator and made selections to perform validation test.	3.1	275.00	852.50
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled control activity gaps in Sarbanes - Oxley testing per benchmarking Expenditure Cycle	0.7	280.00	196.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed final inventory balances with Delphi Saginaw Steering division staff	0.8	240.00	192.00
01/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed final accounts receivable procedures including allowance calculation with R. Bellini	1.2	270.00	324.00
01/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: procedures to perform to put together deficiency tracker for all items not addressed by Ernst & Young with W. Kwok, Deloitte Consultant	0.6	240.00	144.00
01/25/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed procedural requirements with J. Peterson	0.8	300.00	240.00
01/25/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed year-end Energy & Chassis Allowance for Doubtful Accounts Reconciliation	3.7	200.00	740.00
01/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: staffing, open items, and third quarter selections with D. Moyer, Senior Manger	0.3	240.00	72.00
01/25/06	WICHARD, JOHN E JR	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched re: Accounting for FAS 144 Impairments	1.0	525.00	525.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Gathered and provided risk assessment and other planning items to fraud specialist	0.7	390.00	273.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled control activity gaps in Sarbanes - Oxley testing per benchmarking Inventory Cycle	1.1	280.00	308.00
01/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed final procedures on other assets for Energy & Chassis	1.6	270.00	432.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed investment account other adjustments reconciliation	2.4	200.00	480.00
01/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded sharepoint application controls and sorted accordingly	0.6	280.00	168.00

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01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated planning documentation to address partner comments on the accounting policy documentation	1.8	390.00	702.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded information from Hyperion for Delco trial balances	0.8	200.00	160.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed comments on open items list for 1-23-06	0.4	390.00	156.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the reclassification of accounts receivable with credit balances to accounts payable	0.8	270.00	216.00
01/25/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed investment testing workpapers and summarized open items	1.5	240.00	360.00
01/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and sent email to Employee Benefit Plan employees re: Document Preservation	0.7	100.00	70.00
01/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to client request re: 2003 commentary report question	1.5	440.00	660.00
01/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client and E. Ludtke re: intercompany inventory profit elimination consolidate journal voucher	0.5	270.00	135.00
01/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed topics to be discussed with special review partner for respective countries	2.0	440.00	880.00
01/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Organized additional email attachments of Interim Reports of Worldwide Audit Instructions and prepared list of outstanding countries with no response and provided to N. Bahan and S. Szalony for follow-up	1.6	100.00	160.00
01/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed journal entry data access with staff and Prepared for message to L. Marion re: access to data	1.3	650.00	845.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched firm guidance and communicated income statement final testing procedures	1.3	390.00	507.00
01/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Grouped Delphi Products and Service Solutions accounts for year end	0.9	240.00	216.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process internal control activity status documentation	1.0	525.00	525.00
01/25/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Provided guidance for querying statement of auditing standard 99 journal vouchers	0.7	270.00	189.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed control activity gaps in Sarbanes - Oxley testing per benchmarking Employee Cost Mapping	0.8	280.00	224.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Began review of general computer controls workpapers for Intera-T application section application Change control	2.0	525.00	1,050.00
01/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed updated asset impairment analysis for divisions	1.0	440.00	440.00
01/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.9	270.00	243.00
01/25/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional time datasets for first monthly, group 4	3.4	375.00	1,275.00
01/25/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the additional documentation received from the segregation of duties program manager for the outstanding items on the security administration forms testing for North America	2.5	275.00	687.50

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01/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated all headquarters trial balances, consolidated trial balances, and final leadsheets to reflect most recent Delphi adjustments	3.2	270.00	864.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed General Motors price discrepancies with C. Harvey	0.3	200.00	60.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with D. Vogel re: Revenue Cutoff Testing	0.4	280.00	112.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed Business process testing deficiencies for Europe	1.4	525.00	735.00
01/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Completed SAP information systems operations specific workplan and loaded into control audit tool	0.5	390.00	195.00
01/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Schmidt re: derivative fair value calculation	1.2	240.00	288.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Held discussions related to Sarbanes - Oxley testing of Financial Reporting with the client	0.5	270.00	135.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client re: the impairment of special tools vs. the disposal of special tools	0.6	270.00	162.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and Prepared for and met with the Delphi Information Technology help desk re: agential access	0.8	340.00	272.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with E. Davis, K. Kuntz, and S. Horning re: inventory differences between the tag control and final compilation	1.3	340.00	442.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts receivable variances between interim and final with Delphi Saginaw Steering division staff	1.4	240.00	336.00
01/25/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed procedural requirements with J. Peterson	0.4	500.00	200.00
01/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed querying SAS 99 journal entries with K. Urek	0.7	200.00	140.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue business process testing for Saginaw	2.2	480.00	1,056.00
01/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated J. Aughton on current status of Pegasus carve out audit	0.5	650.00	325.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with M. Brenman re: current status of journal entry testing and projects for Deloitte consultant	0.3	200.00	60.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open procedures to audit the legal reserve	0.3	390.00	117.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed client documentation re: contract prices related to the XM Subsidy	0.4	270.00	108.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Drafted email to C. High, Delphi, re: open AR items	0.8	200.00	160.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with J. Lowry to discuss first quarter journal entries	0.2	200.00	40.00
01/25/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Worked on Energy and Chassis year-end aging schedule	2.2	200.00	440.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed and verified CIP selections through phone call with M. Peoples, Delphi	0.4	200.00	80.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting business process testing for Saginaw	0.8	480.00	384.00

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01/25/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with Delphi support team to reinstate access to European systems	1.0	275.00	275.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared treasury management application Treasury application review notes	0.5	480.00	240.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed ineffective control activities for international locations	0.3	480.00	144.00
01/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: inventory open items	2.6	240.00	624.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M.Brenman, Audit Senior re: following through Ernst and Young response to Deloitte questions for Sarbanes - Oxley	1.1	280.00	308.00
01/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Voicemail for the Delphi Sarbanes - Oxley procedures	0.2	525.00	105.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and documented records required to be retained in the audit file	1.1	390.00	429.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed variances between general ledger and subledger for property accounts with Delphi staff	1.4	240.00	336.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with C. High re: operating expense testing entries	0.7	200.00	140.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable workpapers for Delphi Saginaw Steering division	1.8	240.00	432.00
01/25/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October and November detail for consultants with last names beginning "A-R"	3.9	300.00	1,170.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed December 31, 2005 audit trial balances provided by the Detroit audit team	0.5	340.00	170.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed support provided for special tools selections and documented in workpapers	1.7	240.00	408.00
01/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and cleared second-round review notes for Financial Reporting cycle	1.6	280.00	448.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed on summary of warranty items outstanding as of 12/31/05, prepared by Delphi Steering	1.2	270.00	324.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed general ledger differences from final in reserve analysis	1.4	200.00	280.00
01/25/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Clarified and enhanced documentation in fixed asset cycle of Sarbanes testing	0.6	240.00	144.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Testing of Consolidated journal voucher	0.5	200.00	100.00
01/25/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: control activity gaps in Sarbanes - Oxley testing per benchmarking workpapers with W. Kwok, Deloitte Consultant	0.7	240.00	168.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed control activity gaps in Sarbanes - Oxley and E&Y testing per benchmarking fixed assets	0.4	280.00	112.00
01/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented steps in model audit program re: allowance calculation for final.	0.1	270.00	27.00
01/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared message to international units re: Sarbanes deferred tax assessment	0.6	490.00	294.00
01/25/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed selections for SAS 99 third quarter testing	2.4	490.00	1,176.00
01/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared fourth quarter review spreadsheet fluctuations for Energy & Chassis	3.6	270.00	972.00
01/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: operations reporting documents	0.4	270.00	108.00